

*The City of Fayetteville, Georgia*

***OPERATING BUDGET***



***FISCAL YEAR ENDED JULY 31, 2018***

# CITY OF FAYETTEVILLE



## ANNUAL OPERATING BUDGET FISCAL YEAR 2018

### TABLE OF CONTENTS

#### GENERAL INFORMATION

<b><u>TITLE</u></b>	<b><u>PAGE</u></b>
<a href="#"><i>Budget at a Glance</i></a>	3
<a href="#"><i>Budget Message</i></a>	5
<a href="#"><i>Financial Trend Analysis Overview</i></a>	7
<a href="#"><i>Officials of the City of Fayetteville</i></a>	11
<a href="#"><i>City-Wide Organizational Chart</i></a>	12
<a href="#"><i>City Profile</i></a>	13
<a href="#"><i>Economic Conditions and Outlook</i></a>	16
<a href="#"><i>Basis of Budgeting</i></a>	20
<a href="#"><i>Fund Structure Flow</i></a>	24
<a href="#"><i>Budget Process</i></a>	26
<a href="#"><i>Budget Calendar</i></a>	29
<a href="#"><i>City Strategies</i></a>	31
<a href="#"><i>SWOT Analysis</i></a>	32
<a href="#"><i>Strategic Priorities</i></a>	34
<a href="#"><i>Fiscal Policy Guidelines</i></a>	54
<a href="#"><i>Capital Improvement Program</i></a>	63
<a href="#"><i>Long Range Financial Model</i></a>	70
<a href="#"><i>Indicators and Trends</i></a>	75
<a href="#"><i>Budget Overview &amp; Highlights</i></a>	78
<a href="#"><i>Budget Ordinance</i></a>	81
<a href="#"><i>Budget Summary</i></a>	84
<a href="#"><i>Performance Measurements</i></a>	184
<a href="#"><i>Glossary</i></a>	232

# BUDGET AT A GLANCE

## City Government

The City operates under the Council-Manager form of government. Policy-making and legislative authority are vested in the six-member City Council, elected at large. The Mayor & five Council Members are elected to four year staggered terms. The City Council's primary responsibilities are, among other things:

- Adopting an Annual Balanced Budget
- Establishing Tax Rate
- Adopting Public Policies
- Passing Ordinances
- Setting policy and guidance to City Manager

## City Manager Is Responsible for:

- Carrying out the policies & ordinances of Council
- Overseeing the day-to-day operations of the City
- Preparing a recommended Annual Balanced Budget

## City Services:

- Water & Sewer
- Sanitation/Recycling
- Police & Fire
- Public Works
- Code Enforcement & Building Inspections
- Municipal Court
- Planning & Zoning
- Downtown Development
- Mainstreet

## City of Fayetteville's Mission

"To ensure a superior quality of life for its citizens by providing the most cost effective and professional municipal services while preserving the cultural, historical and natural resources of the City."

**THE VISION** – The City of Fayetteville is an innovative and progressive community where we treasure our past and the promise of our future. We continuously strive to become a premier city by enhancing the quality of life of our residents through effective and efficient service delivery, smart growth development and exciting economic and recreational opportunities.

## Council Adopts FY2018 Annual Operating Budget & Capital Improvement Program

On July 20<sup>th</sup>, the City of Fayetteville Council approved a **\$52,424,594 Annual Operating Budget for Fiscal Year 2018**. The Budget increases the current property tax rate by 9.5 percent over the rollback rate. Approximately 59.27 percent on the tax rate provides for extra police services. The Annual Water & Sewer rate increase remained at 2.4 percent per year and the Stormwater Utility Fee remains at \$4.37 per Equivalent Residential Unit (ERU).

The FY2018 Budget designed from the following City Council values puts in place the means and momentum to produce beneficial improvements for the community:

Transit/Transportation	• Pedestrian friendly, road networks, congestion, sustainability
Sense of Place	• Central gathering place, destination
Maintain Small Town	• Safety, community, bring people together, quality services
Maintain Quality Staff	• Recognition, value, professional development, tools, workload management

Some of the key priorities giving shape to these values are:

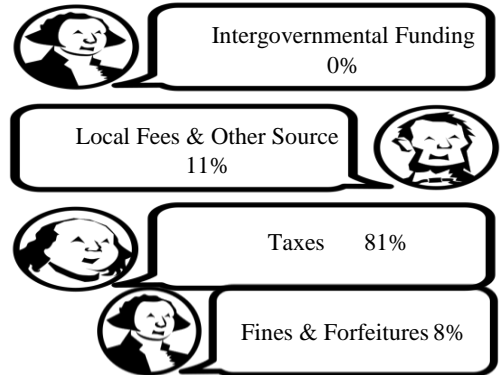
- [City Logo](#) – The new logo, which was designed as part of a co-branding initiative with Fayette County, gives a sense of connectivity, community between the City and County.
- [City of Fayetteville 2017 SPLOST Referendum](#) – Fayetteville has compiled a list of projects that represent a significant investment in the facilities and infrastructure that contribute to our quality of life.

# CITY OF FAYETTEVILLE

## GENERAL FUND REVENUES

Where the money comes from ...

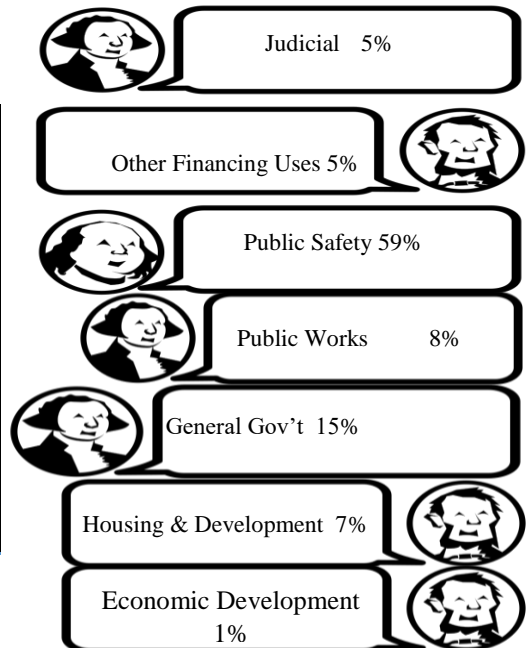
Taxes	81%	10,963,602
Fines & Forfeitures	8%	1,050,000
Intergovernmental Funding	0%	69,372
Local Fees & Other Sources	11%	1,457,027
Total	100%	\$13,540,001



## GENERAL FUND EXPENDITURES

Where the money goes ...

General Gov't	15%	2,007,922
Judicial	5%	682,405
Public Safety	59%	8,025,284
Public Works	8%	1,071,049
Culture & Recreation	0%	0
Housing & Development	7%	942,245
Economic Development	1%	109,641
Other Financing Uses	5%	701,455
Total	100%	\$13,540,001





---

# CITY OF FAYETTEVILLE

---

July 31, 2017



## **BUDGET MESSAGE**

**To the Honorable mayor, Council Members and Citizens of the city of Fayetteville, Georgia**

### **INTRODUCTION**

Transmitted herein are the City of Fayetteville Annual Operating and Capital Improvement Program for fiscal year 2018. This budget is a statement of policy and a planning document that defines the level of services and activities of city government for the next fiscal year and beyond. The staff continues to identify and allocate resources in a manner that most effectively, efficiently, and economically meets the service and needs of the citizens of the City of Fayetteville.

It is the purpose of this document to present this information about the City of Fayetteville and its future financial plans in a variety of ways, using graphs, charts and tables so that all interest parties can fully understand the financial condition of the City.

This budget has been prepared so that it will coincide directly to the Annual Audit Report, which is part of developing the Comprehensive Annual Financial Report (CAFR) in accordance with the Governmental Finance Officers Association (GFOA) guidelines. The City of Fayetteville has received the prestigious Certificate of Achievement in Financial Reporting for twenty-one (21) consecutive years. Also, the City of Fayetteville has received the Distinguished Budget Presentation Award for eleven (11) consecutive years.

### **SUMMARY OF ALL FUNDS**

The City of Fayetteville prepares an annual budget for eleven (11) different funds including the General Fund, Water and Sewer Fund, Solid Waste Fund, Capital Projects Fund, Impact Fee Fund, Special Purpose Local Option Sales Tax Fund, Cemetery Trust Fund, Veterans Memorial Patriot Park Fund, Confiscated Asset Fund, Hotel/Motel Tax Fund, and the Vehicle Rental Excise Tax Fund, and two (2) component units, Downtown Development Authority and Main Street Tourism Fund.

### **CONCLUSION**

Staff has developed a balanced budget for all funds while maintaining adequate reserve fund balances consistent with our Reserve Fund Policy. The annual budget establishes the level of service and priorities for the City of Fayetteville and allocates resources in order to achieve these objectives. While the budget process itself is not overly complex, the allocation of resources is

---

# CITY OF FAYETTEVILLE

---

extremely complex and is dependent upon many variables including the desired level of city services as well as the needs of city departments, elected officials and the community.

In governmental funds, we continue to be impacted by the recession. Several revenue sources, particularly local option sales taxes, digest taxes, and license and permits; have taken the greatest hit from the result of the local economy. While our revenues have continued to decrease, expenditures have been adjusted accordingly to have a balanced budget(s).

The proprietary funds have been just as greatly impacted by the downturn of the local economy. Revenues have declined due to conservation and very little growth in the building and construction industry. Therefore, expenses have been adjusted to meet the revenue projections and debt service requirements.

As you are aware, staff has developed a Five-Year Plan to assist the City in long-range financial planning and forecasting. This plan was developed with input from each department and is updated annually to reflect any changing needs. The Plan is a very conservative forecast of the City's financial resources and departmental needs to continue our high service levels to the community. The Mayor and Council and staff will need to continue to closely evaluate the service and staffing levels on an ongoing basis to ensure that adequate personnel resources financial resources are available to achieve the desired service levels.

Much appreciation goes to the Mayor and City Council for setting the overall vision and goals for the City, and to our department directors and staff for managing our resources in the most cost-effective manner in reaching these goals.

Sincerely,

Ray Gibson  
City Manager

Mike Bush  
Director of Finance and Administration

---

# CITY OF FAYETTEVILLE

---

## FINANCIAL TREND ANALYSIS

### OVERVIEW

The first step in the financial planning process is to build the foundation. In the context of a long-term financial plan, the foundation consists of a minimum of a five-year trend analysis. Financial Trends offer a practical approach for monitoring the economic health of the City. This trend analysis is limited to the General Fund and the Water and Sewer Fund, the City's two (2) largest funds. It will provide a global view of the past and present financial resource of the City.

### **Budget Assumptions**

The City of Fayetteville begins the initial planning stage of budget preparation by evaluating outside factors that affect funding decisions, such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the budget for FY 2018.

- Local Option Sales Tax (LOST) revenue collections for 2017 increased largely due to the 14.10% percentage distribution and is set to increase by \$127,344 for 2018.
- Occupational tax receipts continued to increase in 2017. Revenue for 2018 is projected to be \$1,100,000, an increase of \$80,000 or 8% from 2017 Budget. The continued expansion of the Westside (Pinewood Studios) in Fayetteville is responsible for a significant portion of this growth.
- The actual millage rate for 2018 is 3.874 mills which matches the same as 2017. By adopting a millage rate of 3.874 mills which is .366 mills more than the rollback rate, the increase is equal to 9.5%. This increase will result in additional tax dollars of \$407,896.
- Insurance premium taxes are projected to continue with a steady increase in 2018 to \$1,020,000 from 2017.
- Investment earnings are anticipated to increase at a slow pace. The City's ultimate priority is to minimize risk with all investments.
- Commercial and residential growth are on the rebound, thus permit revenues for 2018 are estimated to increase by \$333,650 over 2017. This is largely due to the Westside (Pinewood Forrest) expansion.
- Along with permit activity, utility and franchise fees continued to increase in 2017 and a slight increase is expected in 2018.
- Revenue projections for 2018 continue to be conservative, yet realistic.
- The City plans to add staff in some critical areas in order to maintain the quality and level of services currently being provided. Contract labor expenses also are expected to increase in order to maintain the level of service.
- The cost of City provided health insurance will not exceed a 2.4% increase in 2018.
- All expenditures will be analyzed for necessity and funding priority.

---

# CITY OF FAYETTEVILLE

---

Once the above assumptions were developed, informal needs assessments were performed internally to ascertain the long-term issues and priorities for available resources in 2017 based on community needs. The budgeting process is dependent upon the City's long-range planning documents.

---

# CITY OF FAYETTEVILLE

---

## BUDGET AWARD



*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Fayetteville, Georgia for its annual budget for the Fiscal Year beginning August 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and as a communication device. This award is valid for a period of one year. Fiscal Year 2017 Budget will be submitted to GFOA for award consideration.*

---

# CITY OF FAYETTEVILLE

---



---

# CITY OF FAYETTEVILLE

---

## ELECTED OFFICIALS AND STAFF

### MAYOR AND COUNCIL

Ed Johnson	Mayor
Scott Stacy	Mayor Pro-Tem/Council Member Post 1
Harlan Shirley	Council Member Post 2
Kathleen Brewer	Council Member Post 3
Jim Williams	Council Member Post 4
Paul Oddo	Council Member Post 5

### LEGAL

David Winkle	City Attorney
--------------	---------------

### AUDITOR

Mauldin and Jenkins, LLC	Auditor
--------------------------	---------

### JUDICIAL

Michael Martin	Municipal Court Judge
James Dalton	Municipal Court Judge, Pro Tem
Ross Burris	City Solicitor
Julie Kert	City Solicitor

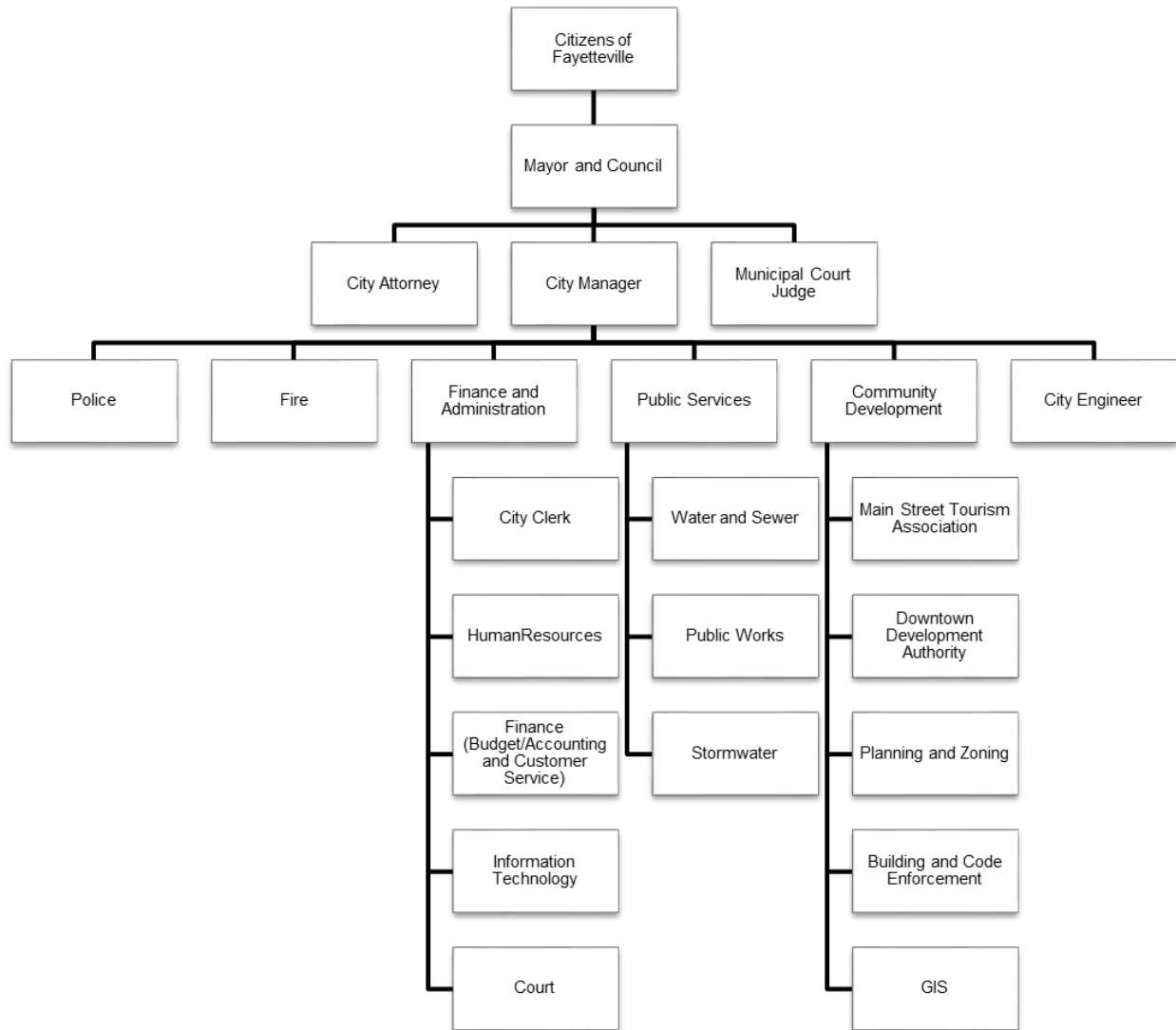
### ADMINISTRATION

Ray Gibson	City Manager
Alan Jones	Asst. City Manager/Fire Chief
Anne Barksdale	City Clerk
Nella Cooper	Human Resource Manager
Mike Bush	Director of Finance and Administrative Services
Chris Hindman	Public Services Director
Emily Poole	Director of Economic Development



# CITY OF FAYETTEVILLE

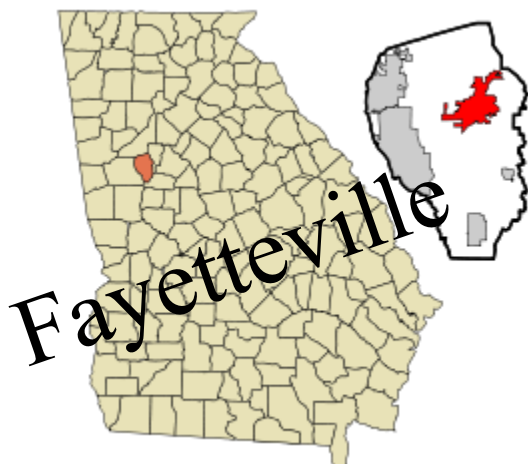
## FY2018 City of Fayetteville Organization Chart



The organizational structure designed to achieve maximum results, clusters departments into Community Development, Finance and Administration and Public Services groups. This encourages cross collaboration and consistency providing for better services in a more efficient manner.

# CITY OF FAYETTEVILLE

## COMMUNITY PROFILE



Established: March 28, 1822  
 Incorporated (City): December 20, 1823  
 Land Area: 12 square miles  
 Elevation: 1,030 ft. (310m)  
 County: Fayette County  
 Named for: Marquis deLafayette,  
 General

## TAXES

Taxable value of real property	912.7M
Commercial Tax Base Component FY2015	42.2%
Residential Tax Base Component FY2015	57.78%

Source: 2017 Tax Digest

## DEMOGRAPHICS

Population	16,705
Median Family Income	68,003
Median Age	41.7
Residential Units	6,739
Average Household Size	2.62
Average Family Size	3.00

Source: U.S. Census and Georgia Hometown Locator

## SUBDIVISION LOTS PERMIT STATUS 2000 - 7/31/2017

SUBDIVISION	DATE OF PLAT APPROVAL	NUMBER OF LOTS APPROVED	NUMBER OF LOTS PERMITTED	NUMBER OF LOTS LEFT
Stonebriar West Phase II	March 1998	45	37	8
The Villages at Lafayette	January 2002	173	106	67
Sheffield Estates	September 2002	92	92	0
Bates Avenue Tract	January 2003	19	19	0
Farrer Woods	June 2003	51	42	9
Legends at Redwine	July 2003	35	35	0
Sutherland Farms	November 2003	46	46	0
Clifton Lakes	December 2003	30	29	1
Heaton Lakes	February 2004	31	31	0
Summit Point	March 2004	50	50	0
Bellemade	May 2004	88	88	0
Brookview Estates	July 2004	38	38	0
Sparrows Cove	November 2004	18	18	0
Emory Springs	November 2004	71	71	0
Dickson Springs	August 2005	49	48	1
Pye Lake Estates	October 2005	12	12	0
Grove Park	March 2006	60	60	0
Logan Park	May 2006	48	48	0
PW Forrest PH1B U1	March 2017	43	17	26
Oakleigh Manor	October 2016	77	18	59
<b>TOTALS</b>		<b>1076</b>	<b>905</b>	<b>171</b>

## FORECLOSURE STATISTICS

CITY OF FAYETTEVILLE FORECLOSURE 2016													
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Listed	3	2	5	0	3	3	0	5	5	0	3	0	29
Actual	0	1	1	1	0	0	1	2	0	0	1	0	7

CITY OF FAYETTEVILLE FORECLOSURE 2017													
	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Listed	2	6	2	0	2	2	0						14
Actual	3	0	0	2	3	1	1						10



© 2003 MapQuest.com, Inc.; © 2003 GDT, Inc.

# CITY OF FAYETTEVILLE

Since 1889, the City of Fayetteville has operated under the Council-Manager form of government. The City Council sets policy and relies on the City Manager to implement policy direction. The City Council consists of a Mayor and five (5) City Council members. The Mayor and City Council are elected at large and serve four (4) year staggered terms. The City Council appoints a City Manager, City Attorney, Municipal Court Judge, and members to various Boards, Commissions, and Authorities. The City Council represents the interests of the citizens of Fayetteville by adopting public policies, by passing ordinances and resolutions, and through the preparation of a Strategic Plan that outlines the City's vision, mission statement and action items. The City Council, through the Strategic Planning process and as required by law, annually adopts a balanced budget and establishes a tax rate for the support of City programs and action items.

The City currently employs 170 people; 151 full-time and 19 part-time who are organized into four (4) functions: Finance & Administrative Services, Public Safety, Public Services, Community Development and Economic Development. Finance & Administrative Services consists of the City Clerk, Human Resources, Finance, Information Technology/GIS, and Municipal Court. Public Safety includes the Police and Fire Departments. Public Services include Public Works, the Water and Sewer Department, and Stormwater. Community Development

includes the Building Department and Code Enforcement Department, Planning and Zoning. Economic Development includes Main Street Tourism, and the Downtown Development Authority.

Appointed by and reporting to the City Council, the City Manager, in collaboration with all City Departments, prepares a budget for the council's consideration; recruits, hires, and supervises the government's staff; serves as the council's chief adviser; and carries out the council's policies. The City Manager has the responsibility of administering local government projects and programs on behalf of the governing body in accordance with the annually adopted budget. The Mayor and Council and citizens of Fayetteville should rely on the City Manager to provide complete and objective information, pros and cons of alternatives, and long-term consequences of decisions.

Also important in the operation of the City are the various boards, commissions, and authorities. Citizen volunteers serve on these boards, commissions and authorities for the City of Fayetteville, including the Planning and Zoning Commission, Downtown Development Authority, and Main Street Board. Members of these boards, commissions, and authorities aid in the effectiveness of local government.



---

# CITY OF FAYETTEVILLE

---

## HISTORY

The City of Fayetteville is named for General Marquis de Lafayette of France, who aided the American colonists during the Revolutionary War. Fayetteville was named as the county seat in 1823 and the present-day courthouse in the town square was built in 1825. Listed on the National Register of Historical Places, the courthouse remains the oldest in Georgia and is home to the longest court bench in the world.

There was more or less a city/county government until the 1880's. The first mayor elected in Fayetteville was W. P. Redwine in 1889.

Downtown Fayetteville is rich in history with the preservation of many notable places of interest. Most of the store buildings that exist today around the courthouse square were built in the late 1890s and early 1900s.

In 1900, the first gas lamps and telephones were installed. The Fayette County news, which started up in 1886, is still in operation and serves as the legal organ for the City of Fayetteville. Electricity lit up Fayetteville in the 1920s. In 1926, the first public water system was installed with a 60,000-gallon tank constructed above the city well. In 1953, the water system was upgraded with the construction of a new water plant just northwest of the City. A sewer system was installed in the early 1960's.

The history of Fayetteville remains in the downtown area, the historic district, through the State of Georgia's Main Street program that initially was created in 1994 to bring businesses and activities into the historic district. Development standards have been developed and codified just for the historic

district. Fayetteville was designated as Georgia's 37<sup>th</sup> Main Street City by the Georgia Department of Community Affairs in 1996.

## ATTRACTIONS

West of the square, one of Fayetteville's finest historical attractions, The Holliday-Dorsey-Fife house was built in 1855, an antebellum structure with large white columns considered by many to be one of the most refined of the Greek revival houses in Fayette County. The house derives its name from the three main owners that dwelled there: Dr. John Stiles Holliday, whom built the house, and was the uncle of the "Doc" Holliday of Western fame; Solomon Dawson Dorsey, a Colonel of the State Militia during the war Between the States who helped enlist volunteers for the confederacy; and Robert E. Lee Fife, a former Fayetteville city council member related to the last family to occupy the house as a residence. The house has ties with well-known personalities such as Margaret Mitchell of *Gone with the Wind* fame, former Georgia Governor Hugh M. Dorsey, and abounds in confederate history. Today, the City of Fayetteville Downtown Development Authority owns the Holliday-Dorsey-Fife house and is operating it as a museum.

Across the street lays the city's historic cemetery circa 1823. The Fitzgerald's, great-grandparents of Margaret Mitchell, as well as the Holliday's, Dorsey's and Fife's are laid to rest there. A recently constructed entranceway, long-term project for refurbishing and repairing headstones, and the creation of a self-guided walking tour brochure, are many projects underway within the historic downtown as a way of preserving Fayetteville's history.

# CITY OF FAYETTEVILLE

East of the square is the historic Train Depot, which once served as Fayetteville's Welcome Center, is currently used as a special events facility. The Train Depot was originally built in 1902 along the railroad that ran from Atlanta to Fort Valley via Fayetteville. The railroad ceased to run through Fayetteville and the tracks were lifted in 1939.

South of the square, The Fayetteville Academy or Seminary was built in 1857, which later became a public school, Glynn Street School, and later in 1994 was renovated to be the current home of the City of Fayetteville City Hall.

In May 2006, a Georgia Historical Marker was unveiled at City Hall honoring former Georgia Governor Hugh M. Dorsey. He was born in Fayetteville and served as governor for two terms from 1917 to 1921.

In 2007, First Lady Laura Bush awarded the City of Fayetteville the Preserve America



Designation in recognition of the City's continuing commitment to preserving and using its cultural and natural resources for the benefit and enjoyment of the public.

Fayetteville has a strong historical preservation ethic that is evident throughout the downtown district. At present there is an effort underway by the Main Street program to revitalize the downtown area. The city limits have been extended far beyond the courthouse and the city business district now runs from a couple of miles south of the courthouse to almost three (3) miles north for a total of about five (5) miles of business area. There are now seven schools in Fayetteville, an outdoor shopping center (the Pavilion), the Southern Ground Amphitheater (formerly Villages Amphitheater), two hotels, specialty shops of all descriptions, and a developing west side, that includes the Fayette Piedmont Hospital, medical complexes and Pinewood Studios, all which make Fayetteville an attractive community and destination locale. Numerous festivals and events are held on the square during the calendar year which brings thousands of people to downtown to participate in fellowship and community. Additionally, the Southern Ground Amphitheater plays host to a wide array of concerts, films, and dramatic events. In 2012, the DDA negotiated a multi-year title sponsorship for the Villages Amphitheater with Southern Ground Artists, Inc. For the term of the agreement, the amphitheater will be listed in all advertising as the Southern Ground Amphitheater.

## ECONOMIC CONDITION AND OUTLOOK

Located approximately 21 miles south of Atlanta, the City of Fayetteville continues to benefit economically by being an integral part of Metropolitan Atlanta. The City of Fayetteville is well positioned geographically to Atlanta and to the Hartsfield-Jackson Atlanta International Airport, which makes it convenient for the residents to travel for

---

## CITY OF FAYETTEVILLE

---

business and/or pleasure. The City of Fayetteville has a wealth of natural, cultural, historical, and commercial resources that provides an amenity for residents, a destination for tourists, and an attractive location for commercial businesses.

The population of Fayetteville is 16,705. The median housing value in Fayetteville is \$229,898. Renters make up about 25% of the City's population; while 68.7% own homes. 6.3% of the homes and apartments are vacant in the City. The City remains affordable to residents as the per capita income is \$32,762.

The unemployment rate for Fayetteville raised from 4.4% to 5.2% with a job growth of 2.2%. Sales and office type jobs are the most prominent jobs in Fayetteville, followed by management, business, and financial operation.

The total number of new commercial permits issued during fiscal year 2017 was eleven (11), valued at \$63,415.31 as compared to twenty-three (23) permits issued during fiscal year 2016. (See Permit List (next page). The city's vacant inventory by percentage is 6.88% overall, with 5.92% retail, 7.0% industrial and 9.32% office.

# CITY OF FAYETTEVILLE

## Permit List

10/20/2017

Permit #	Address	Category	Contractor	Date Issued	Sq. Ft.	Permit Cost
PB16-0173	730 GLYNN S ST	COMMERCIAL NEW	SOUTH-TREE ENTERPRISES INC	08/10/2016	9,147	2,620.00
Subdivision:		Work Description:	BUILDING SHELL FOR PIEDMONT HEALTHCARE			
PB16-0199	1233 HIGHWAY 54 W	COMMERCIAL NEW	SOUTH-TREE ENTERPRISES INC	09/27/2016	32,574	4,660.00
Subdivision:		Work Description:	2 STORY MEDICAL OFFICE BUILDING - SHELL			
PB16-0203	390 BURCH RD	COMMERCIAL NEW	MEJA CONSTRUCTION, INC	09/29/2016	350	0.00
Subdivision:		Work Description:	THE PORCH - RESTROOM AND INFORMATION CENTER FOR THE RIDGE NATURE AREA			
PB16-0206	140 WEATHERLY DR	COMMERCIAL NEW	JOMCO, INC	10/04/2016	9,100	1,742.00
Subdivision:		Work Description:	DOLLAR GENERAL			
PB16-0226	936 W LANIER AVE ASST. LIV	COMMERCIAL NEW	CHOATE CONSTRUCTION	11/11/2016	46,438	13,616.20
Subdivision:		Work Description:	HEARTIS - ASSISTED LIVING BUILDING			
PB16-0227	936 W LANIER AVE IND. LIV.	COMMERCIAL NEW MULTIFAMILY	CHOATE CONSTRUCTION	11/11/2016	91,612	26,294.75
Subdivision:		Work Description:	HEARTIS - INDEPENDENT LIVING BUILDING			
PB16-0228	936 W LANIER AVE MEM CARE	COMMERCIAL NEW	CHOATE CONSTRUCTION	11/11/2016	18,336	5,775.74
Subdivision:		Work Description:	HEARTIS - MEMORY CARE			
PB16-0234	110 OAKLEIGH MANOR DR MAIL KIOSK	COMMERCIAL NEW	STRINGER BUILDERS	11/30/2016	198	145.00
Subdivision:	OAKLEIGH MANOR	Work Description:	COVER FOR MAIL KIOSK			
PB16-0235	180 WHITMAN GRV PAVILION	COMMERCIAL NEW	STRINGER BUILDERS	11/30/2016	520	185.00
Subdivision:	OAKLEIGH MANOR	Work Description:	PAVILION			
PB17-0020	500 SANDY CREEK RD WHSE 3	COMMERCIAL NEW	RANDOLPH WILLIAMSON	02/02/2017	45,000	4,260.00
Subdivision:	PINEWOOD ATLANTA STUDIOS	Work Description:	WAREHOUSE 3 SHELL ONLY			
PB17-0033	810 S GLYNN ST	COMMERCIAL NEW	W. H. BASS, INC	02/24/2017	3,197	4,116.62
Subdivision:		Work Description:	BOJANGLE'S			

Number of Permits: 11

Total Permit Fees: \$63,415.31

Population: All Records

Permit.Category Contains COMMERCIAL NEW AND  
 Permit.DateIssued Between 8/1/2016 12:00:00 AM AND  
 7/31/2017 11:59:59 PM AND  
 Permit.PermiTType = Building



---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

---

# CITY OF FAYETTEVILLE

---

## **BASIS OF BUDGETING**

The accounts of the City of Fayetteville are organized on the basis of funds. A fund is a fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, and measurement of different objectives and to facilitate management control.

The budget covers the activities and expenditures for a given time period or fiscal year. The City of Fayetteville's fiscal year runs from August 1 to July 31 of the following year. This budget covers the period of August 1, 2017 through July 31, 2018.

The City develops its budget as required by the Governmental Accounting Standards Board (GASB). All budgets are prepared and adopted using the modified accrual basis whereby revenues are recognized when measureable and available and expenditures are recognized when a liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. During the year, the City's accounting system is maintained on the same basis as the adopted budget. Unexpended funds revert to fund balance at close of year. Unexpended capital reserve funds carry forward from year to year. At year-end, the City's Comprehensive Annual

Financial Report (CAFR) is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP). The main differences between budget and CAFR for propriety funds are:

1. Capital Outlay and Debt Service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the financial statements.
2. Depreciation is not recognized for budgetary purposes and is recorded as a charge applied against the capital assets in the CAFR.

The City of Fayetteville reports to the following major governmental and proprietary funds:

### **GENERAL FUND (MAJOR FUND)**

The General Fund is one of the five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

### **CAPITAL PROJECTS FUND (MAJOR FUND)**

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City has a proactive capital improvement program that identifies capital projects for the next five years. These projects are also included in our five-year long-range plan.

# CITY OF FAYETTEVILLE

The total Capital Projects Fund revenues for fiscal year 2018 are \$2,481,518. Property tax revenues are projected to be \$743,523 from the 0.807 mills dedicated millage. LMIG funds have been set aside in the amount of \$180,000. Transfers in from the Impact Fee Fund for impact fee funded projects are budgeted in the amount of \$240,015 that consists of Debt Service. Proceeds of general long-term lease agreement in the amount of \$664,000 have been budgeted for the purchase of vehicles as well as \$600,000 for the Fire Aerial Apparatus. Listed in the table below are all the projects in the Capital Projects Fund and the funding source for each project.

## Capital Improvement Program Fiscal Year 2018

YEAR	PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE	DEPARTMENT	NUMBER	LEASES
2018	Financial Software	\$ 247,000	CPF	General Government	15350	\$ 247,000
	Tactical Support Fire Apparatus	\$ 600,000	IT/CPF	Fire	35200	
	Side x Side for Fire	\$ 20,000	CPF	Fire	35200	\$ 20,000
	6 Vehicle (Replacement)	\$ 300,000	CPF	Police Operations	32230	\$ 300,000
	1 Programmable Sign Trailer	\$ 20,000	CPI	Police Operations	32230	\$ 20,000
	10 mobile radios (replacement)	\$ 35,000	CPF	#REF!	32950	
	LMIG	\$ 234,000	CPF	Public Works	42000	
	Replacement Pickup	\$ 27,000	CPI	Public Works	42000	\$ 27,000
	Replacement 2 Pickups	\$ 50,000	CPF	Planning & Zoning	72000	\$ 50,000
	<b>Total 2018</b>	<b>\$1,533,000</b>				<b>\$ 664,000</b>

- IMPACT FEE FUND**

The Impact Fee Fund is a capital projects fund that provides accounting for revenues and capital projects funded by development impact fees. This fund is used to account for acquisition and construction of major capital facilities, infrastructure, and projects other than those financed by proprietary funds and trust funds. The total revenues and expenditures and transfers to Capital Projects Fund, SPLOST Fund and Downtown

Development Authority budgeted for fiscal year 2018 is \$480,015. When expenditures occur, the monies from the Impact Fee Fund are transferred to the appropriate funds.

- SPLOST FUND**

SPLOST Fund accounts for expenditures relating to the renovation of existing City buildings, recreation projects and construction of roads. Funding is provided by special purpose sales taxes, a sales tax approved by voter referendum used in the City of Fayetteville, which are collected by Fayette County and remitted to the City through an intergovernmental agreement.

## **SPECIAL REVENUE FUNDS (NON-MAJOR FUNDS)**

Special Revenue Funds are used to account for proceeds of specific revenue (other than from major capital projects) that are legally restricted to expenditure for specified purposes. The City has seven (7) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, Downtown Development Authority and Mainstreet Tourism Fund.

- CONFISCATED ASSET FUND**

The Confiscated Asset Fund is a special revenue fund that accounts for monies derived from confiscated monies and can only be expended on certain equipment for public safety. Confiscations are budgeted in the amount of \$45,500. Expenditures for fiscal year 2018 are \$45,500.

# CITY OF FAYETTEVILLE

- [HOTEL/MOTEL TAX FUND](#)

The Hotel/Motel Tax Fund is a special revenue fund to report monies collected from a special revenue tax assessed on hotels. The City of Fayetteville collects an 8% hotel/motel tax. Four and a half percent (4.5%) of this tax is dedicated to the Main Street program to promote tourism in the City of Fayetteville's Main Street district. The other 3.5% is dedicated to the Main Street Tourism Amphitheater. Revenues are budgeted in the amount of \$235,330. The budgeted amount includes monies generated from two hotels located in the City of Fayetteville. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater.

- [VEHICLE RENTAL EXCISE TAX FUND](#)

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of \$140,000. These monies will be transferred to the Downtown Development Authority.

- [CEMETERY TRUST FUND](#)

The Cemetery Trust Fund is a special revenue fund that accounts for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, or other government units and/or other funds. This classification includes

cemetery perpetual care of a government owned cemetery.

Revenues include budgeted amounts of \$13,000 from interest from a trust fund dedicated to the City Cemetery for improvements.

- [VETERANS MEMORIAL PARK FUND](#)

The Veterans Memorial Park Fund is a special revenue fund that accounts for the Veterans Memorial Wall. Revenues include budgeted amounts of \$1,805. These funds will be dedicated to the Veterans Memorial at Patriot Park for improvements.

- [DOWNTOWN DEVELOPMENT AUTHORITY](#)

The Downtown Development Authority is one of two component units of the City of Fayetteville. The Downtown Development Authority was organized to develop and promote commerce, industry and general welfare within the City. Revenues are estimated to be \$925,204, including appropriated fund balance. Revenues are derived from rental income on the amphitheater, and Holliday Dorsey Fife House Museum. Other financing sources include transfers in from the Vehicle Rental Excise Tax Fund, Capital Projects Fund, and the Impact Fee Fund. Expenditures include operating and maintaining the Holliday Dorsey Fife House Museum, debt service on the bond issue, and debt service on a loan.

- [MAIN STREET TOURISM FUND](#)

---

# CITY OF FAYETTEVILLE

---

The Main Street Tourism Fund is the second component unit of the City of Fayetteville. The Fayetteville Main Street Tourism Association, Inc. was organized to serve the needs and interests of tourism within the City of Fayetteville, and in particular, tourism within the Main Street District of Fayetteville. Revenues and expenditures are budgeted for fiscal year 2018 for the Amphitheater function in the amount of \$521,487. Revenues include, but are not limited to, charges for services, rental income, contributions and donations, and transfers in from Hotel/Motel Tax Fund. Expenditures are used to operate and maintain the amphitheater. Revenues and expenditures are budgeted in the amount of \$208,442, including a transfer from General Fund of \$20,000 for the Main Street function. Expenditures are used to fund events, such as, the golf tournament, the Christmas program, Taste of Fayette, etc. in the Main Street district.

## ENTERPRISE FUND

An enterprise fund, also called proprietary fund, accounts for business-type activities that receive a significant portion of their funding through user charges.

- Water and Sewer Fund

The Water and Sewer Fund accounts for the operation of the water and sewerage system including all revenues from sources applicable to these operations and all expenses of the operation

- Solid Waste Fund

The Solid Waste Fund is also an enterprise fund or proprietary fund. The City of Fayetteville contracts with an outside vendor for the solid waste and recycling services. The Solid Waste budget for fiscal year 2018 is \$689,850, with no net increase. This budgeted amount represents no change from fiscal year 2017.

# CITY OF FAYETTEVILLE

## FUND STRUCTURE FLOW



---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank



---

# CITY OF FAYETTEVILLE

---

## BUDGET PROCESS

The City of Fayetteville's budget process is designed to learn by assessing current conditions and desired needs; to set our focus toward delivering the right outcomes based on financial capacity; to assemble a budget that works within the framework of our focus; to present a balanced and responsible plan that looks to evaluate how decisions today may impact future budgets; and to take action executing the budget with a high degree of proficiency.

### ASSESSMENT PHASE

The process begins in December with a review of current City finances utilizing our Comprehensive Annual Financial Report (CAFR) and the City's Long Range Financial Model (LRFM) and Capital Investments Program. This level of review of current City finances covers such specifics as revenue from tax assessments, sales taxes as affected by retail sales as well as other state-shared revenues and reimbursements; debt service obligations; and current expenditures. We then evaluate how well our performance of the past budget measures against City Strategy. Successes are identified, issues are diagnosed, adjustments made and future priorities defined.

### FOCUS PHASE

January kicks off the steps in our process of focusing the City's direction for the coming budget year using what we learn from experience through Performance measures to focus on priorities. Through a comparative

performance analysis of City Goals/Performance Measures, LRFM and Capital Investments Program (CIP) we begin correlating our institutional goals to our financial plan. The Finance Director begins re-assessing each department 5-Year projections in relation to the service objections for the coming year.

Available financial capacity will determine the ability to fund any new initiatives, onetime priorities, or previous unfunded expenditures in department Business Plans. The tone of the budget begins to take shape as we define our financial capacity to deliver the outcomes valued by our community within the resources available. The City Strategy provides the steering mechanism of our budget process.

In February, the Council conducts an annual planning retreat wherein City Council, City Manager and Department Heads meet collectively to finalize the priorities within the projected financial capacity. During this phase consideration is given to make necessary modifications to the LRFM and the CIP accounting for influential factors such as economic conditions, trend indicators, performance indices, program changes and compensation levels while not deviating from the direction of our City Strategy. The Long Range Financial Model and the Capital Investments Program are tools that provide the backbone of our budget process establishing the framework to construct on annual budget. This evaluation process allows for a greater understanding how decisions in one budget year may impact future budgets.

---

# CITY OF FAYETTEVILLE

---

## **ASSEMBLY PHASE**

Departments align departmental Performance Measures to the City Goals identified by the City Strategy. The LRFM updates are primarily complete and the Capital Investment Program adjusted if needed by April. The Finance Director gathers and prepares departmental budget materials. In addition, departments are preparing related revenue and expenditure forecasts for the current fiscal year to anticipate year end. Departments assemble their final plans based on the parameters set by the LRFM and CIP. These plans are submitted to the Finance Director by mid-May. The Finance Director evaluate departmental budget plans to finalize the Preliminary Budget to present to City Manager by June 1<sup>st</sup>. Meetings are held with Department Heads to make any needed adjustments to the departmental budget plans. By the beginning of June, a preliminary budget has been completed.

## **PRESENTATION PHASE**

The budget document that is presented to the City Council represents the culmination of intensive research and analysis. The documents purpose is to present to the Council and the public a comprehensive picture of proposed operations for the budget year based on the following guidelines:

- *The primary objective is to provide the highest level of service to residents without impairing the City's sound financial condition.*
- *The budget must be balanced for each fund; total projected revenues and*

*funding sources must equal total anticipated expenditures.*

- *The internal budgetary control is maintained at the departmental level and designed to provide reasonable assurance that these objectives are met.*
- *Organizational oversight is maintained by the Finance Director and his designee to provide for reasonable assurance and compliance that overall budgetary objectives are met.*

The proposed budget is presented to the City Council at the first Finance Committee briefing in May, in which it is open to the public so that the public can weigh in as the Committee deliberates. After considering the proposed budget, a formal public hearing is scheduled. At least ten days before the hearing, public notice of the time and place, along with a budget summary is published.

The Council reviews any public comments and adopts the operating budget by ordinance with such modifications or statement as the Council deems advisable on or before July 31<sup>st</sup>.

## **IMPLEMENTATION PHASE**

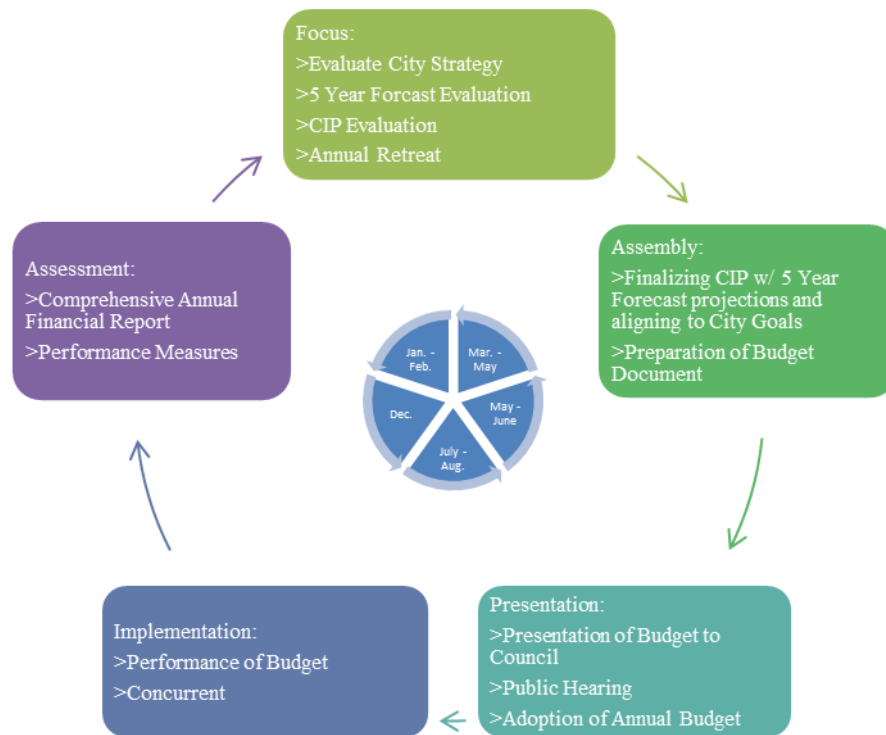
This is the performance phase. The fiscal year runs from August 1<sup>st</sup> through July 31<sup>st</sup> annually. During this phase, the organization will responsibly deliver services while maintaining financial accountability.

Execution of the approved budget is monitored and evaluated for performance

# CITY OF FAYETTEVILLE

against defined measures to identify successes, diagnose weaknesses and make

adjustments to achieve the vision and mission of the community.



---

# CITY OF FAYETTEVILLE

---

## PROPOSED CALENDAR BUDGET AND CAPITAL IMPROVEMENTS FISCAL YEAR 2018

<b><u>DATE</u></b>	<b><u>BY WHOM</u></b>	<b><u>ACTIVITY</u></b>
March 16	Finance Director	Budget Kickoff Meeting
May 3 - 14	Budget Committee	Review Proposed FY2018 Budget with Department Heads
May 16 – 18	Budget Committee	Meet with Mayor and Council Members to discuss and review proposed FY 2018 Budget
June 1	Finance Director	Meet with City Manager to discuss Departmental Information Updates & Organizational Charts
June 5	Finance Director	Budget Package to City Clerk
June 15	Finance Director City Manager	Work on finalizing the FY 2018 Budget and preparing all documentation to present to Mayor and Council
June 15	Mayor and Council	Council Meeting - 1st Reading and Public Hearing for Budget
July 20	Mayor and Council	Budget Adopted

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

# CITY OF FAYETTEVILLE

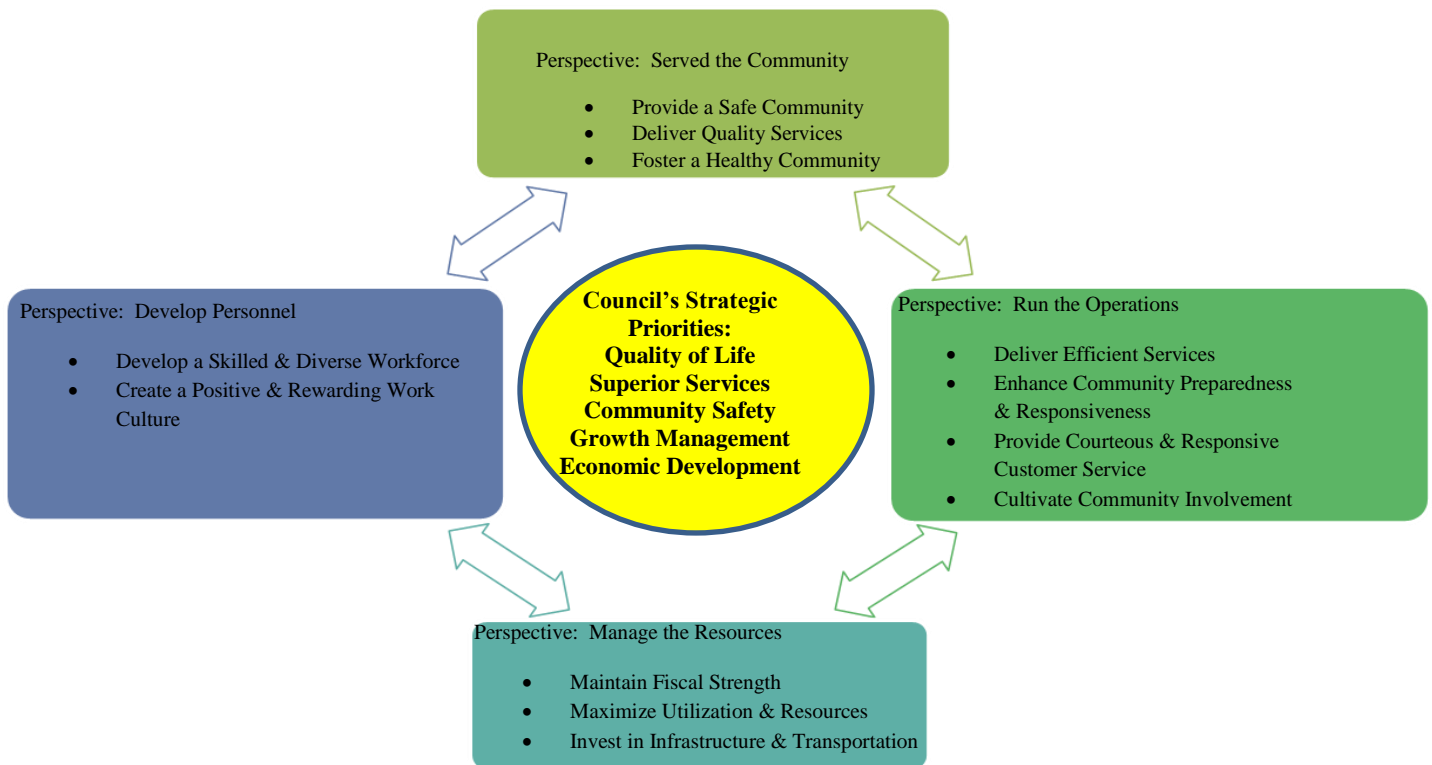
## CITY STRATEGY

### VISION STATEMENT

*“The City of Fayetteville is an innovative and progressive community where we treasure our past and the promise of our future. We continuously strive to become a premier city by enhancing the quality of life of our residents through effective and efficient service delivery, smart growth development, and exciting economic and recreational opportunities.”*

### MISSION STATEMENT

*“To ensure a superior quality of life for its citizens by providing the most cost effective and professional municipal services while preserving the cultural, historical and natural resources of the City.”*



### City Core Values

Fiscal responsibility	Technological innovation
Public Safety and quality of life	Teamwork
Openness and honesty	Customer service focus
Integrity and ethics	Excellence
Accountability	

---

# CITY OF FAYETTEVILLE

---

## SWOT Analysis

As part of the 2015 City Council Retreat a SWOT analysis was completed by the City Council and the City's Management Team comprised of the City Manager, Assistant City Manager/Fire Chief, Finance & Administrative Services Director, Police Chief, Public Services Director, Human Resources Manager, and the Information Technology Director. A SWOT analysis is part of the internal/external assessment that an organization conducts to analyze and evaluate internal conditions (strengths and weaknesses) and external factors (opportunities and threats). The internal assessment is an inventory of the City's present operations and mandates to get a clearer picture of the services the City provides. The external assessment is basically outlining the City's customers and what is important to them.





---

# CITY OF FAYETTEVILLE

---

## Strengths

- Experienced/knowledgeable and team oriented staff in all departments of the City.
- Harmonious City Council willing to work with City personnel and create an atmosphere conducive to doing business in the City.
- Established Main Street and DDA programs.
- Existing development (Pinewood/Piedmont/GMC).
- Low crime rate.
- Excellent customer service and good working relationships with local, state, federal, and private agencies.

## Weaknesses

- Aging and outdated government facilities.
- Perception of unsafe conditions at the Fayette Pavilion.
- Lack of water, sewer, and pathway infrastructure in the West Fayetteville area.
- Nominal employee pay scale/compensation plan as well as the quality of benefits.
- Reactive instead of proactive when it comes to information technology.
- Loss of millennials and lack of entertainment/attractions for those aged 18 to 35.

## Opportunities

- New growth and development especially in the West Fayetteville area.
- The Ridge Nature Center to include a water trail.
- Recreational opportunities for younger families (parks, ice skating, dog parks)
- Updating information technology infrastructure and software programs.
- Rebranding of new image for the City to include a new website and improved marketing of the City's many attributes such as Pinewood.
- Redevelopment of existing commercial areas within the City.

## Threats

- Insufficient charges for services (sewer, occupational tax, solid waste collection).
- Competition with surrounding jurisdictions to attract upscale businesses and the loss of commercial shoppers.
- Perception of the citizens that the quality of life is decreasing.
- Ensure racial sensitivity in law enforcement (training, policies etc.).
- Not diversifying our economic base.
- External conditions beyond our control (terrorism, world economy, pestilence) can challenge or exceed our capabilities.

# CITY OF FAYETTEVILLE

## STRATEGIC PRIORITIES

### Quality of Life

- Enhance the quality of life of current and future residents in the most fiscally responsible manner.

### Community Safety

- Maintain and enhance the public safety and welfare of the community by committing appropriate resources to police, fire, streets, recreation, water and sewer, and associated support services.

### Economic Development

- Preserve our historic and cultural heritage and encourage revitalization/ redevelopment of the downtown through the support of economic development and main street initiatives.

### Growth Management

- Maintain a sustainable growth policy that retains the character of each respective neighborhood while ensuring that it promotes quality development in concert with our economic development strategy.

### Superior Services

- Provide a responsive and open government that promotes effective communication and cooperation with citizens as well as public and private entities.
- Continue to strive for excellent customer service and to maximize the City's principal resource (the staff).

City Core Values	
Fiscal responsibility	Technological innovation
Public Safety and quality of life	Teamwork
Openness and honesty	Customer service focus
Integrity and ethics	Excellence
Accountability	

---

# CITY OF FAYETTEVILLE

---

During the 2015 City Council Retreat, Council and staff came up with a list of actions items with the focus of making the City a Premier City. Staff have made great strides in completing some of those action items. As we continue to review and assess what is attainable, we find that some of the action items are ongoing, in progress, pending and some have been updated.

---

# CITY OF FAYETTEVILLE

---

## Budget and Finance Action Items

### Action Item 1: Purchase New Financial Software

Staff will prepare a Request for Proposal (RFP) and advertise in accordance with the City's Purchasing and Procurement Policy to move forward in purchasing new financial software. The new software will allow for a more effective and efficient approach to doing all City financials.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: June of 2015 - RFP released  
December of 2015 - Purchase of Software

Status Update: A software provider will be approved in December of 2016 as staff is the negotiation phase.

### Action Item 2: FY 2015 Amended Budget

Staff will be preparing additional budget amendments in May of 2015 to be presented to Mayor and Council.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: First Reading on May 21, 2015  
Second Reading on June 4, 2015

Status Update: The Budget Amendments were completed in June of 2015 with additional FY 2015 amendments to be presented and approved in December of 2015.

### Action Item 3: FY 2016 Budget

Staff will move forward with the creation of the FY 2016 Budget, taking into consideration many of the issues brought up at the 2015 retreat.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: First Reading on June 18, 2015  
Second Reading on July 16, 2015

Status Update: Staff started the budget process in April of 2015 and completed it on July 16, 2015.

---

# CITY OF FAYETTEVILLE

---

## **Action Item 4: Rate Study for all Services at the City**

Staff will move forward with the preparation of a rate study regarding all services provided by the City. An RFP may be prepared to hire a professional consultant to assist with the process.

Responsible Party: City Manager and Director of Finance & Administrative Services

Target Date: July 31, 2016

Status Update: Staff retained the services of Stevenson & Palmer to complete the water and sewer rate study. The study is nearing completion and should be presented to the City Council in February of 2016. Rate studies for other City services will be planned for in 2016 with the administrative fee for occupational tax licenses to be presented to City Council in January of 2016.

## **Action Item 5: Maintain Property Tax Revenue Base**

The Council consensus was to not roll back the ad valorem property tax millage rate in order to maintain the current revenue base and meet the budget needs of the City for FY 2016.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: August 6, 2015 – First Required Public Hearing (AM)  
August 6, 2015 – Second Required Public Hearing (PM)  
August 20, 2015 – Third Required Public Hearing (PM)  
August 20, 2015 – Approval Public Hearing (PM)

Status Update: The millage rate was approved at 3.874 and not rolled back for reassessments.

## **Action Item 6: Solid Waste and Recycling Collection Services**

The current solid waste and recycling collection services contract with Waste Industries expired in May of 2014 and was extended for one year to May of 2015. The City Manager has decided, with support of the Council, to put out an RFP for these services.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: May 7, 2015

---

# CITY OF FAYETTEVILLE

---

Status Update: Staff advertised the RFP during the week of March 9, 2015. Bids were received on May 7, 2015 with the City Council approving a contract with Waste Industries on June 4, 2015.

## **Action Item 7: Updated Five-Year Financial Forecast**

Staff presented an updated five-year forecast at the retreat and will continue with updates throughout the FY 2016 Budget process.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: Ongoing

Status Update: An updated five-year forecast is being prepared for the City Council retreat to be held in February or March of 2016.

## **Action Item 8: Employee Compensation Plan Review**

Council supported the staff engaging upon a thorough review of the employee compensation plan, including benefits, in order to ensure competitiveness with other communities within the Metro Atlanta region.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: July 31, 2015

Status Update: As part of the FY 2016 Budget approval the City Council approved amendments to the health insurance benefits and the retirement plan. The amendments allow the City to be more competitive with other Metro Atlanta cities when it comes to attracting qualified candidates.

## **Action Item 9: Phases II and III of the Pay Compression Plan**

In 2015 the City implemented Phase I of the pay compression plan which addressed 34.74% of the compression issue. Phases II and III will depend on the availability of funds within the 2016 and 2017 budgets.

Responsible Party: City Manager and Finance & Administrative Services Director

Target Date: November 30, 2015

---

# CITY OF FAYETTEVILLE

---

Status Update: Phases II and III of the Pay Compression Plan were approved in October and November of 2015 respectively.

## Action Item 10: City-Wide Staffing Plans

Council authorized City staff to develop necessary staffing plans for all City departments due to the reductions which occurred during the economic recession.

Responsible Party: City Manager, Assistant City Manager, Finance & Administrative Services Director, Public Services Director, Community Development Director

Target Date: July 16, 2015

Status Update: The Fire and Police Departments are back to their pre-recession staffing levels with new plans to be prepared for servicing the West Fayetteville Area. Revised staffing plans will have to be created in 2016 for all City Departments.

## Action Item 11: Continue with Proactive Public Information

Staff will continue to be proactive in disseminating information about the City and services to the community using the website, more frequent press releases, utility bill inserts, community channel and social media.

Responsible Party: City Manager and Staff

Target Date: Ongoing

Status Update: Staff continues to be active in posting information to our website and using utility bill inserts, in addition to the promotion the City's Facebook page. The New City Website was launched in August of 2015 and staff continues to be active within the community by participating in Town Hall and HOA meetings.

## Action Item 12: Health Care Insurance

City Council authorized City staff and consultant to seek the best possible health benefits for the employees that are cost-effective for the City. Staff, along with the consultant, will also continue to monitor the Health Care Reform (ACA) Financial Impact Analysis and make recommendations accordingly.

---

# CITY OF FAYETTEVILLE

---

Responsible Party: City staff and Consultant

Target Date: July of 2016

Status Update: Staff worked diligently to improve upon the health insurance benefits provided by the City for FY 2016. In addition, RFPs for health insurance brokerage services were submitted to the City on November 19, 2015. The review process should take about a month with a broker to be selected in January or February of 2016.

## Action Item 13: Review Wellness Program

City Council authorized staff and consultant to review the wellness program and make changes as necessary to continue advancing the general health of City team members.

Responsible Party: City staff and Consultant

Target Date: April of 2016

Status Update: Meetings will be held between staff and the chosen consultant in March of 2016 to revise the wellness program to ensure more participation.

## Action Item 14: Update City Phone System

The City's phone system is currently comprised of 143 hardware units that are digital and Voice Over Internet Protocol (VOIP). This system is outdated and the Council would like an analysis of the system completed. This item was supported as a long-term goal.

Responsible Party: Information Technology Director

Target Date: December 31, 2017

Status Update: No updates to report at this time.

## Action Item 15: GIS Mapping Projects

The City continues to build upon its GIS platform and during the retreat the IT Director presented the following projects to be completed during 2015:

- Live Data Updates from County for BS&A Software
- Create Water Infrastructure Map



---

# CITY OF FAYETTEVILLE

---

- Build Address Point Map for Public Safety and DDA
- GPS All Signs for Sign Management
- Data Sharing GIS Data to Department Databases

The IT staff will also continue to address daily mapping tasks for all City Departments to include the following:

- Update the City's Hydrant Maps
- Update the City's Land Use Map
- Update the City's Zoning Map
- Update Sidewalk and ADA Ramp Map
- Update Sewer Service Map
- Other Types of Maps as needed

Responsible Party: Information Technology Director

Target Date: February of 2017

Status Update: Ongoing

## **Action Item 16: Full Collaboration of City Databases**

The sharing of data is of critical importance to the effective and efficient operation of the City. As presented at the retreat, it is the long-term goal of the IT Department to have all City departments sharing data with less interruptions and faster access. The Council supported this initiative in order to not only improve interdepartmental communications but to improve overall City operations.

Responsible Party: Information Technology Director

Target Date: December 31, 2017

Status Update: Ongoing

# CITY OF FAYETTEVILLE

## Public Services Action Items

### Action Item 1: Water Supply Options

City Council supported staff in bringing the Yusifji well on-line, including the necessary equipment to control hardness, and the piping necessary to tie into the system.

Responsible Party: Public Services Director and Engineering Consultant

Target Date: Engineering - December 31, 2015  
Construction – March 30, 2018

Status Update: A Task Order Form (TOF) was initiated with the engineering consultant in March of 2015 with engineering work to be completed by the end of 2015. The construction phase should be completed by March 2018.

### Action Item 2: Stormwater - Operations and Maintenance

Continue with ongoing stormwater operations including inspection and maintenance of City stormwater facilities and annual inspections of private stormwater facilities.

Responsible Party: Public Services Director and Community Development Director

Target Date: This is an ongoing project.

Status Update: Ongoing

### Action Item 3: Future Stormwater Projects

The City's engineering consultant has developed a comprehensive list of projects to be included in the City Capital Improvement Program.

Responsible Party: Public Services Director

Target Date: December 31, 2018

Status Update: Staff obtained loan approval from GEFA for phase one projects in the amount of \$1.465 Million. The pipe lining portion and the High School Pipe Replacement Projects have been completed. The Bates Avenue Culvert project was added and should be completed by March, 2018.

---

# CITY OF FAYETTEVILLE

---

## **Action Item 4: Continue with SR Hwy 92/Hood Avenue Realignment Project**

This project will realign State Route 92 (Forrest Ave.) at Hood Avenue and upgrade the intersection with S.R. 85. It will improve traffic circulation and safety and provide alternative routes to relieve congestion for the S.R. 85 at S.R. 54 intersection (the courthouse square). The project will also provide congestion relief for the Post Office on Georgia Avenue and the office park and neighborhoods located off Habersham Parkway. The reconfigured intersection at SR 92/Hood Ave. and SR 85 will improve the level of service for this intersection and will maintain a satisfactory level of service for the 20 year study projection.

Responsible Party: Public Services Director and Engineering Consultant  
 Target Date: Design and Permitting – December 30, 2014.  
 Right of Way Acquisition – January 2012 to December 2015.  
 Construction – January 2016 to June 2017

Status Update: The right-of-way acquisition process will be completed in December of 2015. Southeastern Site Development, Incorporated was the chosen contractor and will be approved by City Council on December 17, 2015.

## **Action Item 5: Highway 54/Hospital Pedestrian Intersection Improvements**

To help pedestrians, bicyclists, and golf cart riders cross Hwy 54 by Piedmont Fayette Hospital, an improved crosswalk will be constructed between the hospital and Togwotee Village. New paths will also be constructed on the south side of Highway 54 to connect to the Lester Road path and to businesses along Highway 54. The City received Transportation Enhancement (TE) funding in the amount of \$400,000 for construction to include a required 20% local match. Surveying and the concept report has been completed. Construction is scheduled for 2017.

Responsible Party: Public Services Director, Community Development Director, and Consultants

Target Date: December 31, 2018

Status Update: Consultants have submitted documents requesting a change in project scope. Staff is working with GDOT to take the project out to bid for construction by November 2017.

# CITY OF FAYETTEVILLE

## Action Item 6: Highway 54/Hospital Pedestrian Bridge and Pathway

The current pedestrian crossing at Highway 54 and Togwotee Village design does not address a couple of issues which could minimize a pedestrian's desire to utilize the crossing. The section of State Route 54 at the Piedmont Fayette Hospital intersection is classified as a rural section of highway and has a speed limit set at 55 mph by GDOT. This high rate of speed will potentially impact a pedestrian's desire to cross the highway.

Responsible Party: Public Services Director, Community Development Director and Consultants

Target Date: December of 2019

Status Update: Discussions have taken place with GDOT to submit a TAP Grant request of \$750,000 with a 25% local match for a bridge and path network. The bridge would be located approximately 1,000 feet west of the Hospital/Togwotee intersection. Included in the TAP request is approximately 4,400 feet of paths connecting to Lester Road.

## Action Item 7: Highway 85 Widening from Grady Avenue to Highway 92 Connector South

This project is currently listed in the ARC Transportation Improvement Plan (TIP) and the County has asked for the City's concurrence on making this a high priority project. City Council is in occurrence.

Responsible Party: Public Services Director and Engineering Consultant  
Target Date: January of 2021

Status Update: GDOT is moving forward with engineering work for the project and has to develop plans for the widening project.

## Action Item 8: New Road from Hwy 54 to First Manassas Mile

Fayette County has requested City Council concurrence in making this a high priority local project. This project would provide a new road to the landfill and eliminate heavy truck traffic from current road adjacent to school. City Council is in concurrence with this.

Responsible Party: Public Services Director

---

# CITY OF FAYETTEVILLE

---

Target Date: Ongoing

Status Update: Fayette County Engineer is working to identify local funding for the project.

## **Action Item 9: Discuss Reopening Hood Road to Sandy Creek Drive**

With the new Pinewood Atlanta Project, City Council has identified that the bridge and section of Hood Road that has been closed for many years should be reopened and is requesting that the County consider adding this project to their transportation priorities.

Responsible Party: Public Services Director

Target Date: December 31, 2018

Status Update: The City has expressed to Fayette County the desire to reopen Hood Road to Sandy Creek Drive. Currently there is no funding for this project and staff will continue to seek out funding sources.

## **Action Item 10: Highway 85 Medians from Lanier Avenue to Highway 92 North**

This project was originally identified in the 2002 Livable Centers Initiative (LCI) for the City of Fayetteville. The project would provide landscape enhancements and traffic calming along Highway 85.

Responsible Party: Public Services Director and Consultant Engineers

Target Date: Ongoing

Status Update: Staff is currently seeking funding options for this project.

## **Action Item 11: Downtown Traffic Analysis and Recommendations**

This is a follow up to the traffic analysis that was conducted several years ago by Traffic Consultants which recommended reversing traffic flow in the downtown area between the east and west turnarounds to enhance traffic flow at the downtown square. The Traffic Consultants have subsequently recommended that the City want to evaluate reversing the one way parallel system to two way traffic in the downtown area to achieve similar efficiencies. Council authorized staff to work with our consulting engineer on completing this traffic analysis with further recommendations.

---

# CITY OF FAYETTEVILLE

---

Responsible Party: Public Services Director and Engineering Consultant

Target Date: December of 2018 (Depending on GDOT Funding)

Status Update: Staff and engineering consultant will be coordinating with GDOT to get the project on the State Transportation Improvement Program (STIP) project list. Further studies will be required and the City will be using impact fee funds as a match for this project should it move forward.

## Community and Economic Development Action Items

### Action Item 1: City Rebranding/Marketing

Staff presented several potential rebranding and marketing concepts including discussion about a new city slogan and logo, marketing video, website enhancements and co-marketing with other agencies including the Fayette County Development Authority (FCDA). City Council consensus was for staff to obtain proposals from companies that specialize in this field of work and present options to the City Council on a comprehensive rebranding/marketing program for the City.

Responsible Party: Community Development Director and City Manager

Target Date: December 31, 2016

Status Update: Staff is still awaiting efforts from the Fayette County Development Authority to develop a County-wide branding and marketing campaign. The City will consider working with them on a joint effort, but will also move forward with a City only project following the conclusion of the Economic Development study currently in progress.

### Action Item 2: Highway Corridor Tax Allocation District (TAD) Next Steps (TAD Number 1)

City Council directed staff to move forward with a marketing strategy for the Highway Corridor TAD.

Responsible Party: Community Development Director

Target Date: January of 2016

---

# CITY OF FAYETTEVILLE

---

**Status Update:** Staff has populated the “Incentives” section of the website to provide access to TAD information. The overall marketing strategy is currently on hold as we are currently in the process of amending the TAD boundaries to better align with the City’s Downtown Master Plan. Amendments scheduled for adoption in December of 2015.

## **Action Item 3: West Fayetteville Master Plan**

At a Council meeting in January of 2015 the Community Development Director and representatives from Historical Concepts presented the initial draft of the West Fayetteville Planned Community Development (WFPCD) Master Plan and Smart Code that will ultimately guide future development in this area. Council heard a brief presentation of the Master Plan at the retreat and the document will be officially approved at a future Council meeting.

**Responsible Party:** Community Development Director and Consultants

**Target Date:** December 31, 2018

**Status Update:** The Master Plan has been through multiple revisions based on various stakeholder input meetings throughout the year. As the final draft was nearing completion, it became evident that much of the document would be better served if implemented in the historic town center. The project was then placed on hold to be incorporated into the new Unified Development Ordinance (UDO). The UDO RFP was released in October 2017. The project is expected to be completed in December, 2018.

## **Action Item 4: Economic Development Plan/Strategy**

During the retreat the topic of economic development came up on a regular basis. Staff advised the Council that the City has not adopted a formal plan or strategy for dealing with economic development related matters.

**Responsible Party:** City Manager, Community Development Director, and consultants

**Target Date:** March 31, 2016

**Status Update:** Staff is currently engaged in a full-scale economic development review process for the City with a hired consultant (Garner Economics, LLC). The findings and recommendations of the project will come to Council for review in February of 2016.



---

# CITY OF FAYETTEVILLE

---

## **Action Item 5: Creation of TAD Districts in West Fayetteville and Downtown Fayetteville**

In February of 2015 the Council approved a contract agreement with Bleakly Advisory Group to complete a Redevelopment Plan for West Fayetteville. During the retreat the Council also supported completing a Redevelopment Plan for a portion of Downtown Fayetteville to be the catalyst for the creation of a new Downtown Center.

Responsible Party: Community Development Director and Consultant

Target Date: December 31, 2015.

Status Update: The Downtown TAD is scheduled for adoption in December 2015. Staff has decided to place the West Fayetteville TAD project on hold due to opposition from the County. Opposition is likely from the school board as well. The West Fayetteville TAD redevelopment plan document is largely completed but will remain in draft form until conditions are more favorable for its support.

## **Action Item 6: Update City Ordinances and Development Processes**

The Council had discussion about the overall development process with the hopes of eliminating or amending some zoning and development code regulations. The goal is to improve process while better supporting economic development initiatives.

Responsible Party: Community Development Director and City Manager

Target Date: December 31, 2018

Status Update: Staff has worked diligently with the development community this year to facilitate an expedited review process whenever feasible. Specific zoning and code amendments were under review in 2016 and 2017. An entirely new Unified Development Ordinance is planned for 2018. The UDO RFP was released in October 2017. The project is expected to be completed in December, 2018.

## **Action Item 7: Increase Event Activity at the Amphitheater**

The Council had discussion about increasing the use of the Southern Ground Amphitheater. Staff will be putting together a list of potential



---

# CITY OF FAYETTEVILLE

---

events/concerts for the amphitheater separate from the summer concert series.

Responsible Party: Community Development Director

Target Date: May 31, 2015

Status Update: Staff worked with private agencies in 2015 to bring multiple jazz concerts to the amphitheater in addition to the regular summer concert series. Staff will continue to market the facility for additional performances.

## Public Safety Action Items

### Action Item 1: Develop Fire Service Delivery Plan for West Fayetteville Development

In February 2014, staff presented a plan to deliver fire protection services to the West Fayetteville area. The plan was designed to be implemented over the next several years as revenues permitted. This plan included the addition of personnel, apparatus, and a fire station to service existing and future demand in the area.

Responsible Party: Fire Chief

Target Date: Ongoing

Status Update: On September 5, 2014, staff secured a Federal DHS grant to fully fund the hiring of nine additional firefighters from November 27, 2014 – November 26, 2016. A temporary fire station located on the campus of Piedmont Fayette Hospital was placed into operation on September 30, 2014. A revised automatic aid agreement with Fayette County was also developed and became effective on October 1, 2014. Staff will continue to monitor growth and activity in this area to ensure resources are adequate to meet the service demands. This process will be reactive to the growth that will occur in West Fayetteville.

### Action Item 2: Fire Department Insurance Service Office (ISO) Rating Update

Evaluate Results of ISO Public Protection Classification Inspection.

---

# CITY OF FAYETTEVILLE

---

Responsible Party: Fire Chief

Target Date: January 31, 2016

Status Update: On February 3, 2015, ISO completed its first inspection of the City of Fayetteville according to the new public protection classification schedule. This evaluation reviewed the capabilities of the local fire department, water system(s), and 9-1-1 Communications system. The results of this inspection should be available within 6 to 8 months. Staff is utilizing information obtained through this process to determine any adjustments that may help improve the City's score in future inspections. ISO inspection results significantly factor in the development of fire insurance rates for City businesses and residents. This process should be completed by January of 2016.

## **Action Item 3: Revitalize the Volunteer Fire Fighter Program**

The Council wanted staff to look into the feasibility of revitalizing the City's volunteer program within the Fire Department.

Responsible Party: Assistant City Manager/Fire Chief

Target Date: Ongoing

Status Update: Staff will continue to evaluate the volunteer program but it should not be used as a solution to the hiring of full-time fire fighters.

## **Action Item 4: Explore the Possibility of Creating a separate Public Safety millage for the City of Fayetteville**

Both the City's Fire Department and Police Department are part of the City government and funded through the general fund budget, derived from property, sales, and other taxes. The Council would like staff to look into the possibility of creating a Public Safety millage to help fund a portion of the Public Safety operations.

Responsible Party: City Manager, Assistant City Manager/Fire Chief, and, Finance & Administrative Services Director

Target Date: July 31, 2016

Status Update: Initial meetings have been held regarding this action item. Staff will be presenting updated information at the 2016 City Council retreat.

---

# CITY OF FAYETTEVILLE

---

## **Action Item 5: Police Department Staffing and Service Delivery**

Council authorized City staff to develop staffing plans for the police department to begin increasing staffing levels for the West Fayetteville Area, currently serviced by the Fayette County Sheriff's Department. This would also include providing an additional School Resource Officer in coordination with the Fayette County School Board, as well as maintaining and enhancing the auxiliary police department.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: July 31, 2016

Status Update: Ongoing. Updated staffing plans were prepared with the FY 2014 Budget process and Updated Five Year Forecast. The Police Department was able to expedite the previous five year plan and hire additional officers to increase the patrol division to seven (7) officers per shift. This brings the patrol division back to pre-recession level staffing. The police department will continue to work with city staff and recommend additional officers as the West Fayetteville area begins to further development. The current projections for addition officers will continue through FY2017 as follows:

FY2015	1 Police Officer (Completed)
FY2016	1 Police Officer
FY2017	2 Police Officers
FY2018	2 Police Officers

In addition, to the current staffing levels, the department maintains a Mutual Aid Agreement with the Fayette County Sheriff's Office. This agreement contains language from the Georgia Mutual Aid Act and reinforces the good mutual working relationship the department has with the Fayette County Sheriff.

## **Action Item 6: Purchase of Body Cameras for the Police Department**

Council authorized City staff to move forward and look at the feasibility of purchasing body cameras for police department staff.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: December 31, 2015

---

# CITY OF FAYETTEVILLE

---

Status Update: The Police Department has purchased body cameras that should be in use by December 31, 2015 when the departmental policy is updated.

**Action Item 7: Improve Crime Perception at the Fayette Pavilion**

Council authorized City staff to implement a strategy for improving the crime perception at the Fayette Pavilion.

Responsible Party: City Manager, Finance & Administrative Services Director, Police Chief

Target Date: Ongoing

Status Update: Information regarding this action item will be presented at the 2016 City Council retreat.

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

# CITY OF FAYETTEVILLE

## FISCAL POLICY GUIDELINES

### ADOPTED POLICES

The following policy statements are intended to provide a broad framework as to how the various financial responsibilities associated with the operation of the City of Fayetteville are to be carried out. These policies provide general direction to staff, serve as a blueprint for financial operations, establish operational objectives and promote continuity in fiscal decision-making.

There are several distinct advantages in having fiscal policies for the City of Fayetteville in place. For one, they promote long-term financial stability for the City. For example, the budget and reserve fund policies encourage the level of fiscal responsibility needed to prepare the City for financial emergencies and abrupt adverse economic conditions. And the debt policies limit those scenarios where the City will pay for current services and projects with future revenues.

Secondly, the adoption of long-range financial policies ameliorates some of the drawbacks of governmental accounting and budgeting, which tends to focus only on short-term operations, generally one year. The Capital Budgeting Policies address the common pitfall of governments failing to provide for capital maintenance. Having a financial plan allows the Mayor and Council to view their present approach to financial management from an overall, long-term vantage point. Current financial decisions are easier to make when long-term benchmarks are already established.

Lastly, these policies elevate the credibility of the governing body and promote public

confidence in the financial decisions it makes. The policies call for complete disclosure of financial matters and provide a forum, the Comprehensive Annual Financial Report, to inform the citizens about the total financial condition of the City.

The City maintains a number of financial and management policies providing guiding principles

and goals that will influence financial management practice of the City of Fayetteville as approved by the City Council. A fiscal policy that is adopted, adhered to, and regularly reviewed; is recognized as the cornerstone of sound financial management for the purpose of:

### REVENUE ADMINISTRATION POLICY

- The City of Fayetteville will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one major revenue source. The revenue mix should combine elastic and inelastic sources to minimize the adverse effects of an economic downturn.
- The City will estimate its annual revenues by an objective analytical process in a prudent manner.
- The City will follow a policy of paying for services with user fees when possible to reduce the reliance on taxes and other general revenue sources.
- The City will aggressively seek public and private grants, contracts and other outside sources of revenues

---

# CITY OF FAYETTEVILLE

---

for funding projects where appropriate.

- The City will establish the levels of all user charges based on an analysis of the cost of providing the applicable service.
- The City will set fees and charges for each Enterprise Fund, at a level that fully supports the total direct and indirect cost of the related activity. Calculations of indirect costs will include the cost of annual depreciation of capital assets and requirements for future capital costs.

## OPERATING BUDGET POLICY

- The City of Fayetteville will finance all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The City of Fayetteville will not use short-term borrowing to meet operating budget requirements.
- The operating budget will provide for adequate maintenance of capital equipment and facilities, as well as for their orderly replacement.
- All Governmental Funds under the control of the Mayor and Council are subject to the annual budget process.
- The annual operating budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must be at least equal to estimated expenditures for each fund.
- All budgets will be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Governmental fund types and expendable trust funds use the

modified accrual basis of accounting. Their revenues are recognized when they become both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The financial statements for the proprietary fund types are accounted for on the accrual basis of accounting. Under this method revenues are recorded when earned, and expenses are recognized when the liability is incurred. Differences between the basis of accounting and basis of budgeting:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget basis).
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlays within the Proprietary Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be reserved on the year ending balance sheet and re-appropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
- Each operating fund budget will be adopted at the departmental level. In looking at compliance with State law,

---

# CITY OF FAYETTEVILLE

---

total expenditures for each fund may not exceed the total budget amount. Internal administrative procedures will be adopted to ensure that each individual department does not exceed their allotted appropriation amount.

- The City of Fayetteville will strive to include an amount in the General Fund (i.e., a line item for contingencies) to cover unforeseen operating expenditures of an emergency type. The amount of the contingency reserve will be no more than .50% (one-half percent) of the total operating budget.
- The City of Fayetteville will integrate performance measurement and objectives, and productivity indicators within the budget.
- The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, and expenditures and encumbrances with budgeted amounts.
- The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
- The City of Fayetteville shall comply with all State laws applicable to budget hearings, public notices, public inspections and budget adoption.
- Enterprise Fund budgets shall be self-supporting whenever possible. Excess revenues of the Enterprise Funds shall not be transferred to other funds unless authorized in the Annual Budget.

## RESERVE FUND POLICY

- The City will strive to maintain a General Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total General Fund appropriations budget; and also maintain an Enterprise Fund working reserve from the unreserved and undesignated fund balance equal to at least three (3) months of the total appropriations budget. This reserve will be created and maintained to provide the capacity to:
  - a. Offset significant economic downturns and the revision of any general government activity;
  - b. Provide sufficient working capital; and
  - c. Provide a sufficient cash flow for current financial needs at all times.
- The City will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.
- The City will develop capital reserves to provide for normal replacement of existing capital improvements financed on a pay-as-you-go basis.
- For the purposes of maintaining a balanced budget, no more than \$500,000 per fund per year may be



# CITY OF FAYETTEVILLE

transferred from the unreserved and undesignated fund balances. This restriction would allow the City to use its fund balances, but prevent excessive use of these funds that may affect the ability to maintain adequate reserve funds for operating and maintenance.

## DEBT POLICY

- The City of Fayetteville will confine long-term borrowing to capital improvements.
- The City will not use short-term debt for operating purposes.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- General obligation debt will not be used for Enterprise Fund activities.
- The City will limit the use of capital lease purchases, certificates of participation and other types of short-term debt when possible.
- Computation of Legal Debt Margin:  
Assessed value of all taxable property (less exempt property) Debt limit – 10% of assessed value
- Debt applicable to limitation:  
Total General Bonded Debt (less assets in debt service available for payment of principal)
- Computation of Direct and Overlapping Bonded Debt-General Obligation Bonds  
Net General Obligation Bond Debt Outstanding – Percentage applicable to City of Fayetteville: 10%

## FUND BALANCE POLICY

Purpose: Enhance the usefulness of fund balance information by providing clearer

fund balance classifications that can be more consistently applied.

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net assets.”

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Non-spendable – Fund balances are reported as non-spendable when amounts cannot be spent because they are either:
  - (a) Not in spendable form (i.e. items that are not expected to be converted to cash such as inventory and pre-paid)
  - (b) Legally or contractually required to be maintained intact
  - (c) Not available to be spent in any way due to their very nature and, or their lack of availability
- Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the:
  - (a) Enabling legislation adopted by the City; or
  - (b) Through external parties (creditors, grantors, or laws or

---

# CITY OF FAYETTEVILLE

---

regulations of other governments); or  
(c) Constitutional provisions.

Good examples in Georgia would include the fund balances associated an E-911 Fund, a Hotel/Motel Tax Fund, or a SPLOST Fund.

- Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by of the Governing Body or Board through adoption of a resolution. The Governing Body or Board also may modify or rescind the commitment.
- Assigned – Fund balances are reported as assigned when amounts are constrained by the City's or Board's intent to be used for specific purposes, but are neither restricted or committed. Through resolution, the Governing Body has authorized the City's city manager or the City's finance director to assign fund balances. With the exception of the General Fund, amounts in all other governmental funds that are not *non-spendable, restricted, or committed* will be considered to be *assigned*. Also, at the fiscal year end any appropriation of existing fund balance to eliminate a projected budgetary deficit in the next

year's budget is considered to be an assignment of fund balance.

- Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.
- Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order:

Committed Assigned Unassigned

Net Assets – Net assets represent the difference between assets and liabilities in reporting which utilizes the economic resources measurement focus. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net assets are reported as restricted using the same definition as

# CITY OF FAYETTEVILLE

used for restricted fund balance as described in the section above. All other net assets are reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

## INVESTMENT POLICY

- The City of Fayetteville will maintain an active program of investing all government funds under the direction of the City Manager or his/her designate.
- The investment program shall be operated based on the following principles, with priorities placed on the order as listed below:
  - a. Safety of Principal-Principal is protected from loss with secure investment practices and collateralization.
  - b. Maintenance of Adequate Liquidity-A sufficient quantity of investments is readily convertible to cash when needed to meet current obligations without incurring losses.
  - c. Yield or Return on Investment-The earnings rate on investments is maximized without diminishing the other principles.
  - d. Legality-All investments will fully comply with

State and Local laws. Specific requirements, such as those set forth in bond ordinances, will take precedence and could further restrict investment options.

- The investment program shall comply with all Georgia laws and Federal/State regulations for investing public funds and safekeeping/security requirements.
- The investment program should use a competitive selection process for investments in excess of 1 year. Investments should be placed with only qualified financial institutions.
- The investment program should provide for a system of internal control over investments and timely financial reporting of investing activities.

## ACCT., AUDIT, FINANCIAL REPORTING POLICY

- An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with Georgia Code Section 36-81-7.
- The City will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles (GAAP) for governmental entities. The City will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

---

# CITY OF FAYETTEVILLE

---

- The City will establish and maintain a high degree of accounting practices. Accounting records and systems will conform to Generally Accepted Accounting Principles.
- The City will maintain accurate records of all assets to ensure a high degree of stewardship for public property.
- The City will develop an ongoing system of financial reporting to meet the needs of the Mayor and Council, the City Manager, department heads, and the general public. Reporting systems will monitor the costs of providing services wherever possible. The reporting systems will also promote budgetary control and comparative analysis.
- The City will follow a policy of full disclosure on its Financial Reports.

## **Internal Controls:**

Financial systems will maintain internal controls to monitor revenues, expenditures and program performance on an ongoing basis.

## **Fiscal Monitoring:**

Monthly financial reports will be present actual expenditures vs. budget on a monthly and cumulative basis. Major revenue sources will be monitored on a monthly basis, noting the status of each revenue as compared to budget.

## **Basis of Accounting:**

For financial reporting purposes, the governmental funds use the modified accrual basis of accounting, under which revenues considered to be both measureable and available for funding current appropriations are recognized when earned. All other

revenues are recognized when received in cash, except that revenues of material amount that have not been received at the normal time of receipt are accrued, and any revenues in advance are deferred. Expenditures are recorded at the time liabilities are incurred except for accumulated sick leave, which is treated as an expenditure when paid. Proprietary funds use the accrual basis of accounting under which revenues are recognized when earned and expenses are recorded when liabilities are incurred.

## **Basis of Budgeting:**

The City prepares and adopts annually a budget using the modified accrual basis whereby revenues are recognized when measureable and available and expenditures are recognized when liability is incurred. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds.

## **BUDGETARY CONTROLS**

Fayetteville, Georgia maintains budgetary controls to ensure compliance with the legal provisions of the annual appropriations budget approved by the Mayor and Council. Activities of the General Fund, Trust Fund and Enterprise Funds are included in the annual appropriated budget. The level of budget control is the level of data aggregation at which expenditures may not legally exceed appropriations. Since the budget is adopted at the department appropriations level, the official level of City budget control for each legally adopted annual operating budget is at the department level.

Administrative budgetary control is maintained at an object code expenditure level within the department. The transfer of appropriations between

---

# CITY OF FAYETTEVILLE

---

the line item expenditure accounts within a department's budget can be authorized by the Director of Finance. All other transfers or supplemental appropriations must be enacted by the Mayor and Council.

The City maintains an encumbrance accounting system as another means of

accomplishing budgetary control. Encumbered amounts at year-end are recorded as a reservation of fund balance and are reflected as an adjustment to the ensuing year's budget.

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

# CITY OF FAYETTEVILLE

## CAPITAL IMPROVEMENT PROGRAM

### 5-YEAR CAPITAL IMPROVEMENT PROGRAM

#### OVERVIEW

Annually, local governments assess financial capacity to plan for capital improvement projects. These large financial investments are required to maintain and expand public facilities and public infrastructure. Ongoing service delivery can be assured only if adequate consideration is given to capital needs by the budget process. A Capital Improvement Program (CIP) is a tool used by governments in conjunction with the 5-Year Long Range Financial Model (LRFM) to ensure that decisions on capital projects and funding are made wisely and are well planned. The City's Five Year Capital Improvement Plan is a multi-year planning period for capital projects, currently for the 2016- 2021 timeframe. The program outlines project details including estimated timeframes, cost and funding sources and discusses impacts to future operational budgets. A Capital Improvement Program should not be confused with Capital Investment Budget. A Capital Investment Budget represents the first year defined by the Capital Improvement program that appropriates funds for capital spending. Fayetteville's Annual Capital Budget is reported and adopted in conjunction with the Annual Operating Budget. Capital Improvement planning is a dynamic process; changes do and should occur in the process from year to year to adapt to changing elements.

The plan is updated and re-adopted every year to fine-tune cost, adjust availability of

resources and plan projects within the projected financial capacity.

#### PURPOSE

Capital improvements programming involves:

1. Identifying major public facilities needed to serve existing development or to support future growth,
2. Determining when these should be provided,
3. Deciding how to pay for them.

Programming capital improvements provides one significant way of realizing comprehensive plans.

Capital improvement programs do this by developing methods to achieve projects identified in the public facilities part of the plan, by specifying the timing and/or staging of public facilities to support the sequence of growth proposed in the plan, and by assuring growth proposed in the plan, and by assuring that needed public facilities will be available to support growth.

#### HOW DOES THE PLAN AFFECT CAPITAL IMPROVEMENTS PROGRAMMING?

The capital improvements program is directly linked to the land use and public facilities parts of the comprehensive plan. These elements furnish important direction for the capital improvement program. They indicate general public policy on the development, redevelopment and maintenance of the community, and specific direction on:

1. Community development needs.

---

# CITY OF FAYETTEVILLE

---

2. Development management strategy that determines how much development occurs where and when.
3. Road, water, sewer, storm drainage and park facilities and other projects requiring major public expenditures.

The local comprehensive planning process also involves a fiscal analysis, which includes:

1. Analysis of service standards, methods of operation and cost factors.
2. Analysis of expenditures during the past five years and projections of expenditures for five years into the future.
3. Analysis of past projected revenue from sources within the community and other potential sources such as grants.

The objective is to produce a capital improvements program, which integrates the comprehensive plan's recommendations and desired levels of public services with the ability of the community to both pay for and maintain capital improvements.

## **CAPITAL IMPROVEMENT PROGRAM POLICIES:**

“Capital Improvements” are major projects undertaken by the City that are generally not on a “year-in, year-out” basis, and fit within in one or more of the following categories.

1. Purchase of major equipment and vehicles value in excess of \$5,000 with a life expectancy of three years.
2. Construction (new) including engineering, design, and other pre-

construction costs with an estimated cost excess of \$5,000.

3. Major building improvements that are not routine expenses and will substantially enhance the value of the structure.
4. Major equipment or furnishings required to furnish new buildings or other projects.
5. Major studies requiring the employee of out-of-state professional consultants in excess of \$5,000.

Capital Improvements Program shall integrate all of the City's capital project recourses (grants, bonds, City funds allocated to capital projects, donations, and any other funding available.)

Capital projects should be financed to the greatest extent possible through user fees where direct benefit to users results from construction of the project (water and sewer).

.807 mills of property tax are dedicated to Capital Projects Funds.

It is City policy that in each fiscal year, Council shall review a five-year forecast of capital improvements together with the funding implications thereof.

Each year Council shall review all previously approved capital projects upon which work has not commenced and shall determine whether the prior approval shall stand or be cancelled.

There shall be an annual review of all capital projects in progress so that any funds no longer required for the original purpose may be reassigned throughout the budgeting process.



# CITY OF FAYETTEVILLE

Projects mandated by State and Federal agencies and law will receive priority consideration.

Projects that have been previously initiated and are a completion of subsequent phases shall receive priority consideration.

Projects that preserve and protect the health and safety of the City shall receive priority consideration.

Projects which provide for the renovation of existing facilities, resulting in preservation of the City's prior investment or which reduce maintenance and operating costs, shall receive priority consideration.

Construction or acquisition that results in new or substantially increasing operating costs should be considered only after an assessment indicates a clear need for the project and plans for funding operating costs are developed.

The current year Capital Improvements Budget will become part of the working budget for the current fiscal year.

Capital projects must not violate the principal concepts of an adopted city plan.

Department Priority Classification

**THE DEPARTMENT MUST  
DETERMINE WHICH PRIORITY  
CLASSIFICATION A PROJECT  
FITS UNDER.**

- A. Mandatory-refers to the protection of life or maintenance of public health and safety.
- B. Maintenance-refers to a continuation of public services, the conservation of endangered resource, or the finishing of partially completed projects.
- C. Improve Efficiency-refers to the replacement of obsolete facilities or the improvement of community or community facilities.
- D. New Services-refers to the expansion of the public facilities service area of the city, or the provision of new public services.

Project's Expected Useful Life

Refer to the project description information from the CIP project form.

Effect on Operation and Maintenance costs

Refer to the project description information from the CIP project form.

Effect on City's Source of Revenue

Refer to the project description information from the CIP project form. Proposed residential expansion does not necessarily mean an increase in a city's revenues.

Availability of State Grants of Special Outside Funds.

*ADMINISTRATIVE POLICY AND PROCEDURE 5.0*

# CITY OF FAYETTEVILLE

## **CAPITAL IMPROVEMENT PROGRAM PROJECTS:**

### **Stormwater CIP:**

Project	Est. Cost	Under Construti	Type of Work
Pye Court Rehabilitation	130,000		Replace Pipe
Buckeye Lane Culvert Rehabilitation	105,000		Replace Pipe
Hillsdale Drive Culvert 1 Replacement	200,000		Replace Pipe
Hillsdale Drive Culvert 2 Replacement	97,500		Replace Pipe
Mimosa Drive Culvert Replacement	100,000		Replace Pipe
Pinevale Court Culvert Replacement	200,000		Replace Pipe
Jefferson Avenue Culvert Replacement	500,000		Replace Pipe
Bates Avenue	300,000 *	X	Replace Pipe
Fayette County High Flooding Mitigation Project	375,000	X	Replace Pipe
Fenwyck Commons Culvert Rehabilitation	250,000	X	Lining
Chase Drive Northern Culvert Rehabilitation	95,000	X	Lining
Chase Drive Northern Culvert Rehabilitation	220,000	X	Lining
Carriage Lane Culvert Rehabilitation	410,000	X	Lining
Woodgate Drive Culvert Rehabilitation	350,000	X	Lining
Lakemont Drive Culvert Rehabillitation	120,000	X	Lining
	3,152,500		
* Saving on current projects will cover the cost of this additional project			

### **Capital Improvement Projects:**

YEAR	PROJECT DESCRIPTION	ESTIMATE	FUNDING TYPE	DEPARTMENT	NUMBER	LEASES
2018	Financial Software	\$ 247,000	CPF	General Government	15350	\$ 247,000
	Tactical Support Fire Apparatus	\$ 600,000	IFF/CPF	Fire	35200	
	Side x Side for Fire	\$ 20,000	CPF	Fire	35200	\$ 20,000
	6 Vehicle (Replacement)	\$ 300,000	CPF	Police Operations	32230	\$ 300,000
	1 Programable Sign Trailer	\$ 20,000	CPF	Police Operations	32230	\$ 20,000
	10 mobile radios (replacement)	\$ 35,000	CPF	#REF!	32950	
	LMIG	\$ 234,000	CPF	Public Works	42000	
	Replacement Pickup	\$ 27,000	CPF	Public Works	42000	\$ 27,000
	Replacement 2 Pickups	\$ 50,000	CPF	Planning & Zoning	72000	\$ 50,000
	<b>Total 2018</b>	<b>\$ 1,533,000</b>				<b>\$ 664,000</b>

# CITY OF FAYETTEVILLE

## Capital Improvement Projects Water & Sewer

YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER	
2018	Trailer Mounted Sewer Camera	\$ 50,000	O&M	43340	
	Replacement	\$ 50,000	O&M	43310	
	Mapping	\$ 50,000	O&M	15360	
	Pickup Truck Replacement	\$ 27,000	O&M	44400	2004 F-150 Replacement
	Service Truck Replacement	\$ 25,000	O&M	44400	
		\$ 25,000	O&M	43310	
	<b>Total 2018</b>	<b>\$ 227,000</b>			
2019	Portable Camera Replacement	\$ 50,000	O&M	43310	
	Service Truck Replacement	\$ 35,000	O&M	44400	2007 F-250 Replacement
		\$ 35,000	O&M	43310	
	Tractor Purchase	\$ 25,000	O&M	43350	
		\$ 25,000	O&M	44300	
	Lift Station Generators	\$ 230,000	O&M	43340	North 85 Lift Station
	<b>Total 2019</b>	<b>\$ 400,000</b>			

## Capital Improvement Project Stormwater Department

YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER
2019	Bates Avenue Culvert Project	\$ 250,000	GEFA	43310
	<b>Total 2019</b>	<b>\$ 250,000</b>		
<b>2017 SPLOST PROGRAM</b>				
YEAR	PROJECT DESCRIPTION	COST ESTIMATE	FUND TYPE	FUNCTION NUMBER
<b>Wastewater/Stormwater</b>				
2018-2021	Wastewater Plant Upgrade	\$8,000,000	SPLOST	43350
2018	Debt Retirement	\$1,500,000	SPLOST	43200
	<b>Total</b>	<b>\$9,500,000</b>		
<b>Transportation</b>				
2018	Resurfacing Roads	\$1,223,376	SPLOST	42000
2018	Multi-Use Bridge	\$600,000	SPLOST	42000
2018	Downtown Master Plan Roadway	\$500,000	SPLOST	42000
2019	Resurfacing Roads	\$1,192,987	SPLOST	42000
2019	Master Plan-Multi Use Paths	\$75,000	SPLOST	42000
2019	Highway 85 Median Engineering	\$75,000	SPLOST	42000
2020	Resurfacing Roads	\$2,134,509	SPLOST	42000
2021	Redwine Roundabout	\$1,200,000	SPLOST	42000
	<b>Total</b>	<b>\$7,000,872</b>		
<b>Parks and Recreation</b>				
2018	Land Acquisition	\$3,400,000	SPLOST	42000
	<b>Total</b>	<b>\$3,400,000</b>		

# CITY OF FAYETTEVILLE

## 2017 SPLOST PROJECTS:

2017 SPLOST Budget Summary – City of Fayetteville				
Project	Project Number	Category	Fiscal Year	Estimated SPLOST Funds
<b>Sewer/Stormwater/Wastewater</b>				
Wastewater Plant Upgrade	1	Wastewater	2018-2021	\$8,000,000
Debt Retirement	2	Stormwater	2018	\$1,500,000
<b>Transportation</b>				
Quadrant 1 Area	3	Transportation	2018	\$1,223,376
Quadrant 2 Area	3	Transportation	2019	\$1,192,987
Quadrant 3 Area	3	Transportation	2020	\$960,167
Quadrant 4 Area	3	Transportation	2020	\$1,174,342
Redwine Road/Ramah Road Roundabout	4	Transportation	2021	\$1,200,000
S.R. 54 Multi-Use Bridge Crossing	5	Transportation	2018	\$600,000
Downtown Master Plan - Road Engineering	6	Transportation	2018	\$500,000
Transportation Master Plan - Multi-Use Paths	7	Transportation	2019	\$75,000
Highway 85 Landscaped Median	8	Transportation	2019	\$75,000
<b>Public Safety</b>				
Fire Station 93 - Design & Construction	9	Fire	2017	\$1,000,000
New Heavy Rescue Apparatus	10	Fire	2018	\$1,000,000
Replacement of Fire Engine 91	10	Fire	2019	\$600,000
Replacement of Fire Engine 92	10	Fire	2019	\$600,000
New Fire Apparatus Fire Station 93	10	Fire	2017	\$600,000
Replacement of Mini-Pumper (Unit 9M)	10	Fire	2020	\$200,000
Replacement of Police Patrol Vehicles	10	Police	2017	\$700,000
Crime Scene Processing Vehicle with Technology	10	Police	2017	\$185,000
Fixed and mobile License Plate Readers and associated equipment	11	Police	2017	\$224,000
<b>Parks and Recreation</b>				
Land Acquisition/Greenspace/Recreation	12	Public Service	2017	\$3,400,000
<b>TOTAL</b>				<b>\$25,009,872</b>

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

---

# CITY OF FAYETTEVILLE

---

## LONG RANGE FINANCIAL MODEL

### PURPOSE

Long-range modeling is a valued planning tool used to visualize and stimulate the “big picture” thinking. It enables the government to step back from the detail endemic of the budget process to think more strategically and holistically to plan responsible annual budgets that work toward City Goals. Long-range modeling of annual budget priorities creates a strategic context for evaluating a budget building a baseline for measuring long-term effects of decisions, test economic effects of best-case and worse-case funding scenarios and establishes projection of revenues, expenditures and future cash flows and fund balances. The Long Range Financial Model (LRFM) does not present a 5-year budget or plan for the City. It is not a static document to be approved and placed on a shelf. Forecast models are not absolute predictions of the future, instead are projections of possible outcomes based on a set of known variables and assumptions to evaluate annual decisions. The organization achieves a long-term financial goal of sustainability and serves the main financial goals of flexibility, efficiency, risk management, sufficiency and credibility. Specifically the LRFM is designed to meet the following purposes:

- Build awareness of the probable results of projections with current operating and capital spending and funding levels

- Assist the City in determining the extent of its financial challenges with key decisions
- Generate discussion on the key financial goals and strategies that should guide future planning.
- Spur the development of actions in future business plans that would respond to the long-term strategies
- Be a foundation to the annual budget process.

The ability to make global adjustments to parameters within a model helps decision makers and recommending staff understand the impacts of external factors such as natural disasters, world economic impacts, construction material costs, labor and equipment availability.

### AUDIENCE

The LRFM is primarily designed for use with the following groups:

- Finance and Budgeting advisors
- Department Heads
- City Council
- Those involved in other major planning initiatives
- Intergovernmental contracts

### MODEL COMPONENTS

### REVENUE

A government’s revenue structure can be greatly influenced by many economic, political and social factors. These factors are unknown at the time forecast are generated, therefore assumptions are drawn based on

---

# CITY OF FAYETTEVILLE

---

current circumstances and probable expectants. The model evaluates and forecast revenues based primarily on a hybrid qualitative and quantitative approach depending on the revenue source applying the following process characteristics to achieve reliable results:

- Historical trend data
- Consideration of all revenue influences
- Consistent review of revenue source characteristics
- Consensus evaluation
- Monitoring of revenue collections and patterns
- Forecasting validation and adaptation

Fayetteville characterizes revenues as either routing (having predictable patterns and clear influence) or non-routine (unpredictable and sensitive to outside

influences) classifications to understand the efficiency, elasticity, diversity and dependability of a source to apply forecasting techniques to yield reasonable expectations. In recent years, the model has leaned toward a more conservative forecasting foundation for major revenue sources since the recession until a more consistent pattern of economic recovery becomes evident within these sources.

## BASE OPERATING EXPENSES

The LRFM projects operational, personnel and capital cost per department based on departmental 5-year business and staffing plans. Operating expenditures projections

are based on combination of historical trends, assumptions about the future and other judgments deemed appropriate by staff. These plans assume various annual growth multipliers depending on the type of expenditure for basic operations, which are expenditures considered routine in nature required annually to deliver services to the community. The level of routine operational expenses are evaluated annually based on demands, planned service expansions, Consumer Price Index, trends and affordability to assure basic operational expenses are both reasonable and flexible.

## STAFFING PLAN

New staff authorizations are assumed within the model based on priorities, anticipated service expansions, capital improvement projects requiring additional operational staff once online and workload management needs as determined by City Manager and Department Directors. Cost estimates include all benefits and any related cost associated with position type such as vehicle, equipment, etc... Total personnel costs per capita are forecasted to increase no more than the inflation rate. Some degree of inflationary cost representing possible merit and promotional progression assumptions are included across the 5-year window.

## SPECIAL PRIORITIES

Special priorities are the result of one-time or short-term expenses from equipment replacement needs, small pay-as-you-go capital projects or implementation projects

---

# CITY OF FAYETTEVILLE

---

and new initiatives that may affect the cost structure creating budgetary fluctuations annually. These items may or may not qualify as capital outlay. Such priorities are elevated in the budget process through the annual evaluation assessing progress toward Strategic City Goals, celebration of successes and recognition of areas to improve. The budget identifies such items within each department profile as non-routine/new items to differentiate between what is a base operational budget and one-time expenses.

## **CAPITAL RESERVE FUND**

The use of this fund is to set aside money each year to pay for large items, such items that tends to be costly and can compete with basic operational needs for limited resources. This fund allows over time for the accumulation of funding to plan for and replace these items without significant impacts annually. When the reserve fund has enough money for an outlay, the money transfers from the reserve fund to the general fund for spending. These funds may not be transferred out to supplement shortfalls in other funds, but, rather only transferred back to General Fund to purchase items for which the funds are designated.

## **CAPITAL IMPROVEMENT PROGRAM PROJECTS**

A portion of the City's annual expenses pay for debt obligation to complete major capital improvement projects. To provide for adequate financial planning while attempting to maintain an appropriate property tax rate

the City maintains a 5-year Capital Improvement Program that list a capital project needs. The City must plan for the City's future well-being for both residential purposes but also for providing infrastructure to support and promote commerce. Most annual costs relate to daily operations for personnel, equipment and material costs. To preserve the future good use of public infrastructure the City must provide for continued investment in existing and new facilities. The model includes assumptions for debt outlay and operations impacts for all CIP projects, which City Council activated through prioritization and funding designation.

## **DEBT**

Fayetteville's debt management policy states that annual debt service payments shall not be greater than 10 percent of total governmental expenditures less capital outlay. Total net debt shall not be greater than 10 percent of the value of the City's property tax base. The LRFM evaluates the City's Debt Service Ratio in comparison to Operational Ratios and Unassigned Fund Balance levels to determine the City's ability to improve service levels or improve capital assets. Debt agreements are reviewed annually to examine and forecasting debt.

## **REPLACEMENT PLANS**

The replacement of major equipment such as vehicles, heavy equipment, technology and fire apparatus can be costly and budgetarily overwhelming without replacement criteria,



---

# CITY OF FAYETTEVILLE

---

evaluation and planning. The model includes strategic replacement plans to effectively manage and carefully plan for such large expenses balancing needs with affordability. The goal is to achieve a pay-as-you-go approach, control debt obligation and save on interest costs for these capital assets having a lifespan greater than 5 years, but less 10 years. Additionally, the organization can effectively anticipate surplus resources while they have remaining useful life allowing for better resale revenue. As equipment is replaced and declared surplus they are advertised for sale to other jurisdictions throughout the country. The replacement plan prioritizes replacement needs using qualifying criteria evaluated annually by department heads.

## **FUND BALANCE**

The model uses Unassigned Fund Balance as a measure of flexibility in conjunction with revenue composition, operational cost structure, debt levels and mandates. The Policy prescribes that Unassigned Fund Balance shall be no less than 25% of major operating expenditures with a target of 45%. This is a government's ability to adopt its fiscal structure to changing conditions.

## **TRANSITION FROM LRFM TO BUDGET**

Budget development breaks away from the traditional methods generally used by local governments. Traditionally, departments are required to identify their needs annually and provide justification to the Finance Director. Fayetteville requires greater depth of analysis by departments to develop Business Plans looking forward to 5-year. These plans provide for explanation of expenditures to line item detail including unfunded or deferred expenditures depending on prior year's outcome. The LRFM uses the 5-year Business Plans to evaluate additional financial capacity in comparison with revenue forecast to incorporate new initiatives and/or one-time priorities. Essentially, the 5-year plans provide a starting point annually causing departments to make priority-planning decisions understanding the competitiveness of limited resources. Managers start the planning process knowing a baseline budget. Each year department reassess projections in a new 5-year window adapting existing projections based on performance execution of prior year, lessons learned, political temperature and strategic guidance provided by senior budget team. Budget submittals evaluated by the Finance Director are presented to the City Manager. The City Manager prepares a balanced recommended budget to present to the City Council. The elected body evaluates the proposed budget in comparison to City Goals and Core Values to adopt and establish a management tool for finances.

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

# CITY OF FAYETTEVILLE

## INDICATORS AND TRENDS

### GROWTH

Fiscal Year	(1) City Population	(2) Per Capita Personal Income Metro Statistical Area	(3) Median Age	(4) City of Fayetteville School Enrollment	(5) Unemployment Rate %
2012	16,124	27,738	41.3	20,506	8.10%
2013	16,060	30,033	41.6	20,317	7.70%
2014	16,206	30,033	39.9	20,756	5.80%
2015	16,725	30,033	40.2	20,054	4.90%
2016	16,990	31,555	41.3	20,238	4.40%
2017	16,705	32,762	41.7		5.20%

### BUILDING PERMIT ACTIVITY

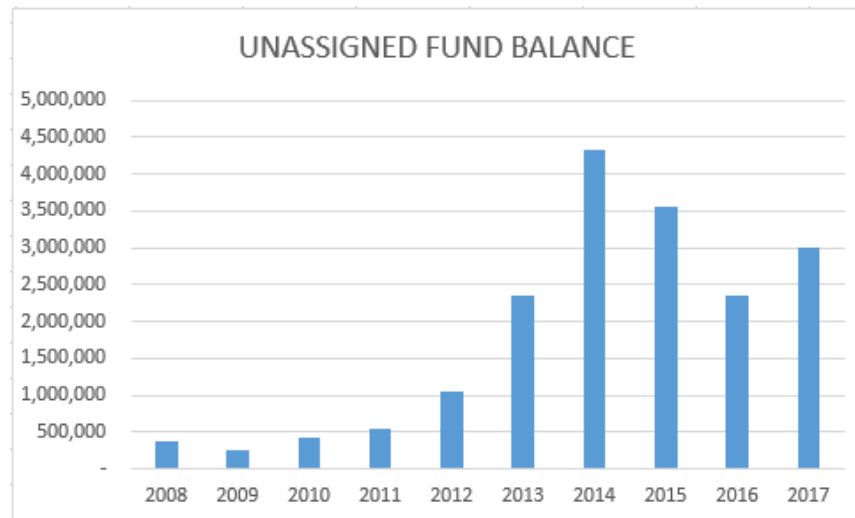
#### FY 2017

BUILDING DEPARTMENT PERMITS ISSUED:		
TOTAL	BUILDING PERMITS	
48	New Single Family	\$51,409.50
112	Residential Remodel/Addition/Repair	\$11,760.00
11	New Commercial	\$63,415.31
62	Commercial Tenant Finish/Remodel/Repair	\$29,489.97
41	Foundation	\$3,075.00
3	Construction Trailer	\$225.00
5	Reinstate Permits	\$276.00
17	Demolition Permits	\$1,275.00
9	Land Disturbance Permits	\$3,763.00
25	Low Voltage Permits	\$1,875.00
766	Electrical Permits	\$19,260.45
615	Mechanical Permits	\$72,300.00
812	Plumbing Permits	\$19,054.00
48	Re-inspect Fees	\$3,600.00
3	Pool Permits	\$225.00
26	Fence Permits	\$1,300.00
67	Plan Review	\$7,150.00
31	Utility Restoration	\$1,250.00

# CITY OF FAYETTEVILLE

## FISCAL HEALTH

Indicator	Results	Source	Trend/Significance
Unassigned Fund Balance	FY2017 ended with 3M	FY2017 Unaudited	Unassigned balance grew significantly over the years. Assessing the organization possible financial flexibility allows decision-makers to visualize and plan budget priorities providing sustainability. Projections are within policy limit, suggesting flexibility.



---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

# CITY OF FAYETTEVILLE

## **FY 2018 Budget Overview & Highlights**

As mandated by the City Charter, the FY 2018 Annual Budget represents a balanced budget. Management staff has developed budget proposals which meet current operating targets, maintain City services at an established level that adds some new costs to the general fund. Each function and department, in the General Fund Department Summaries section of this budget document has included priorities (summarized to function level), goals, objectives and performance measures, as related to the overall mission and goals of the organization. The chart to the right depicts all funds in the FY 2018 budget and their percentages of the overall entity.

<b>FUND</b>	
<b>GENERAL FUND</b>	
General Government	\$ 2,006,113
Judicial	\$ 682,405
Public Safety	\$ 8,112,920
Public Works	\$ 1,071,049
Housing and Development	\$ 987,386
Other Uses	\$ 680,128
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,540,001</b>
<b>ENTERPRISE FUNDS:</b>	
Water and Sewer Fund	\$ 8,132,570
Solid Waste Fund	\$ 689,850
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 8,822,420</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 435,635</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>\$ 27,971,405</b>
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 1,655,133</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 52,424,594</b>

The FY 2018 Proposed Annual Budget allows the City to continue to provide quality services and additional capital improvements to enhance the livability of the citizens within the City. All Services provided by the City in FY 2017 are incorporated into the FY 2018 Budget. However, with the allocation of funds for new positions, contract workers, and operational upgrades, it is believed that the FY 2018 Budget represents an increase to our already excellent service levels.

The following list summarizes the major changes contained in the FY 2018 Budget and a how they impact employees and citizens of Fayetteville.

- Total government-wide budget (all funds) is \$52,424,594. The total General Fund Budget is a balanced Budget of \$13,540,001, which is a 1% increase over 2017. The General Fund is the main operating fund for the City of Fayetteville.
- All funds include balanced budgets (defined as projected revenues plus fund balance is equal to or exceeds projected expenditures) except where a balanced fund is not required and the fund reserves are carried over to the next year for budgeting purposes.
- The largest increase in expenditures is budgeted within the function of Public Safety. This is primarily attributed reorganization to the police department.

<b><u>EXPENSES</u></b>	<b><u>IMPACT</u></b>
GENERAL GOVERNMENT	\$ 2,007,922
JUDICIAL	\$ 682,405
PUBLIC SAFETY	\$ 8,025,284
PUBLIC WORKS	\$ 1,071,049
CULTURE & RECREATION	\$ -
HOUSING AND DEVELOPMENT	\$ 942,245
ECONOMIC DEVELOPMENT	\$ 109,641
OTHER USES	\$ 701,455

# CITY OF FAYETTEVILLE

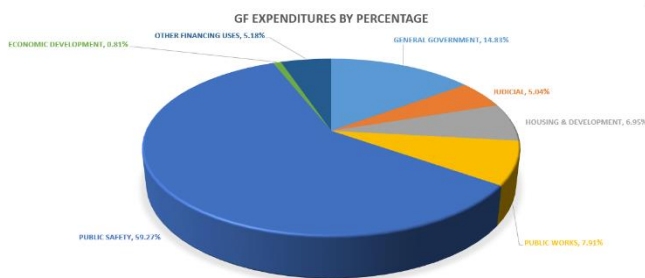
- The largest increase in revenue is projected to occur within the area of Property Taxes. This primarily attributed to the growth of the tax digest and excise (franchise fees). The largest revenue increases are shown below:

<u>REVENUES</u>	<u>IMPACT</u>
PROPERTY TAXES	\$ 4,941,751
SALES TAX	\$ 3,310,951
OCCUPATION TAX	\$ 1,020,000
FINES & FORFEITURES	\$ 1,050,000
OTHER FINANCING SOURCES	\$ 274,961

- A committed minimal portion of \$20,000 from the General Fund Balance will be used as a transfer to the Mainstreet Tourism Fund to assist in funding the Amphitheater in FY 2018.
- The City was able to fund a one-time pay incentive instead of a pay increase for 2018.
- The City's health insurance premium costs decreased due to a pharmacy deductible created for fiscal year 2018. We will continue to make changes to the health care plan until it meets our needs. Health Benefits are 14% of the personnel cost.

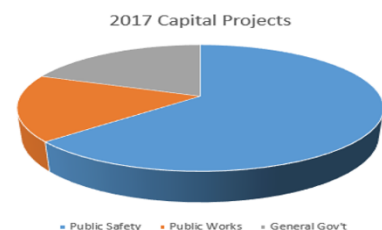
The FY 2018 Budget allows the City to continue to provide quality services and additional capital improvements to enhance the livability of the citizens within the City with a slight increase. The 2018 Budget is predicated on a tax rate of 3.874 mills which is the same rate as last year but will generate an additional \$407,896 in tax dollars. The chart below shows the City's Tax Dollar:

## 2017 General Fund Chart



General Gov't:	14.83%
Judicial:	5.04%
Public Safety:	59.27%
Public Works:	7.91%
Housing & Development:	6.95%
Economic Development:	0.81%
Other Financing Sources:	5.18%

## 2017 Capital Project Chart



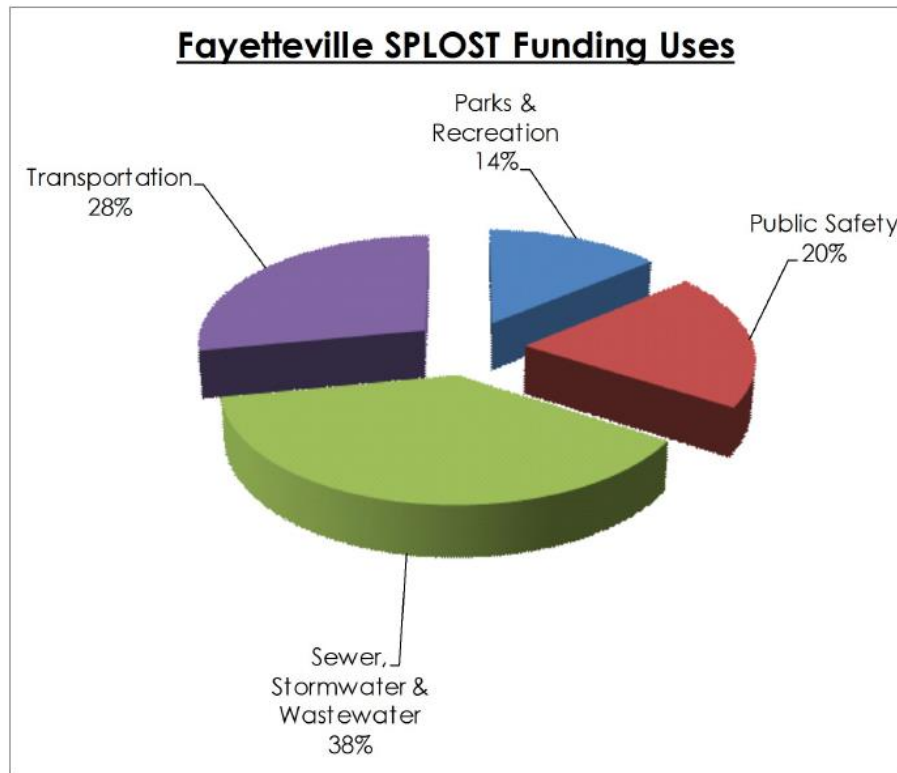
Public Safety:	93%
Public Works:	4%
General Gov't:	3%

---

# CITY OF FAYETTEVILLE

---

Also included in the FY2018 Budget is a noted increase of \$25,009,872 for the 2017 SPLOST projects. These projects will improve Fayetteville's Quality of Life. Without the SPLOST, funding these capital projects would require a significant property tax increase, significant cuts in other programs, or both. The Chart below shows SPLOST funding uses.





---

# CITY OF FAYETTEVILLE

---

**Proposed Ordinance No. 0-10-17**  
**Subject Matter: 2018 Fiscal Year Budget**  
**Date First Presented at Council Public Meeting: 6-15-2017**  
**Date of Second Reading and Adoption: 07-20-2017**  
**Date of Public Notice Published in *Fayette News*: 7-5-17**

**CITY OF FAYETTEVILLE**  
**COUNTY OF FAYETTE**  
**STATE OF GEORGIA**

## **ORDINANCE NUMBER #0-10-17**

### **CITY OF FAYETTEVILLE, GEORGIA**

#### **PREAMBLE/FINDINGS OF FACTS**

An Ordinance to provide for Adoption of a Budget Containing Estimates of Revenue and Expenditure for The City of Fayetteville, Georgia for The Fiscal Year Beginning August 1, 2017 And Ending July 31, 2018.

Be It Ordained by The Mayor and Council of the City of Fayetteville, Georgia:

Section 1. That for The Revenues and Expenditures of the Government and Its Activities for The Fiscal Year, Beginning August 1, 2017 And Ending July 31, 2018 The Amounts in the Following Sections Are Hereby Adopted.

Section 2. That for The Said Fiscal Year the General Fund, The Water and Sewer Fund, The Solid Waste and Recycling Fund, The Capital Projects Fund, The Impact Fee Fund The SPLOST Fund, The Cemetery Trust Fund, The Confiscated Assets Fund, The Hotel/Motel Tax Fund, The Vehicle Rental Excise Tax Fund, The Downtown Development Authority, and The Main Street Tourism Fund, and Veterans Memorial Fund Is Hereby Adopted as Follows:

Section 3: This Ordinance Shall Become Effective Upon Its Passage and Adoption.


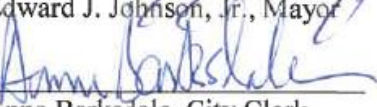
All Ordinances, Or Parts of Ordinances, Inconsistent with This Ordinance Are Hereby Repealed.

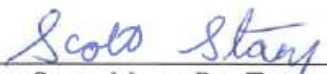
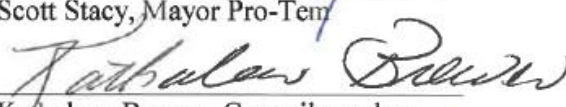
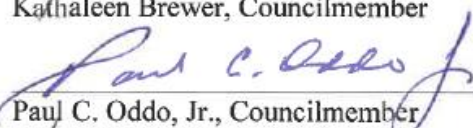
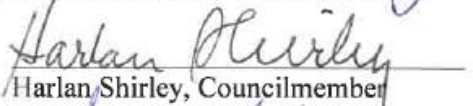

# CITY OF FAYETTEVILLE

<b>FUND</b>		
<b>GENERAL FUND</b>		
	General Government	\$ 2,006,113
	Judicial	\$ 682,405
	Public Safety	\$ 8,112,920
	Public Works	\$ 1,071,049
	Housing and Development	\$ 987,386
	Other Uses	\$ 680,128
	<b>TOTAL GENERAL FUND</b>	<b>\$ 13,540,001</b>
<b>ENTERPRISE FUNDS:</b>		
	Water and Sewer Fund	\$ 8,132,570
	Solid Waste Fund	\$ 689,850
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 8,822,420</b>
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 435,635</b>
	<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>\$ 27,971,405</b>
	<b>TOTAL COMPONENT UNITS</b>	<b>\$ 1,655,133</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 52,424,594</b>

**APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF FAYETTEVILLE**, at a regular meeting of the Mayor and Council on the 20<sup>th</sup> day of July, 2017, by the following voting for adoption:

ATTEST:

  
 Edward J. Johnson, Jr., Mayor  
  
 Anne Barksdale, City Clerk

  
 Scott Stacy, Mayor Pro-Tem  
  
 Kathleen Brewer, Councilmember  
  
 Paul C. Oddo, Jr., Councilmember  
  
 Harlan Shirley, Councilmember  
  
 James B. Williams, Councilmember

---

# CITY OF FAYETTEVILLE

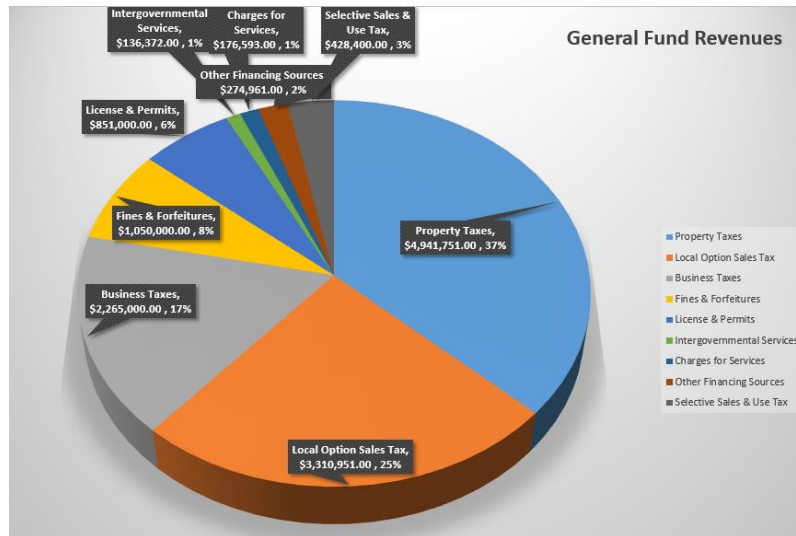
---



This page intentionally left blank

# CITY OF FAYETTEVILLE

## SECTION I: GENERAL FUND – MAJOR FUND



Analyzing financial trends can be extremely valuable in gauging a government's fiscal health. The chart below illustrates the major categories of General Fund revenue anticipated by the City in 2016. The largest sources of General Fund resources are: General Property Taxes - \$4,941,751 or 37%, Local Option Sales Tax - \$3,310,951 or 25% of the total General Fund Revenue. Business Taxes make up the third largest source at \$2,265,000 or 17% followed by Fines and

Forfeitures making up \$1,050,000 or 8%, and License and Permits making up \$851,000 or 6%. Selective Sales and Taxes, Other Financing Sources, Intergovernmental and Charges for Services revenues round out the diverse financial resource streams within the General Fund.

Due to the overall increase in revenues, the City was able to fund some service level increases for 2018. Staffing changes consisted of several new positions as well as some reclassifications, due to changes in the level and type of services being provided by the City.

### Tax Revenues

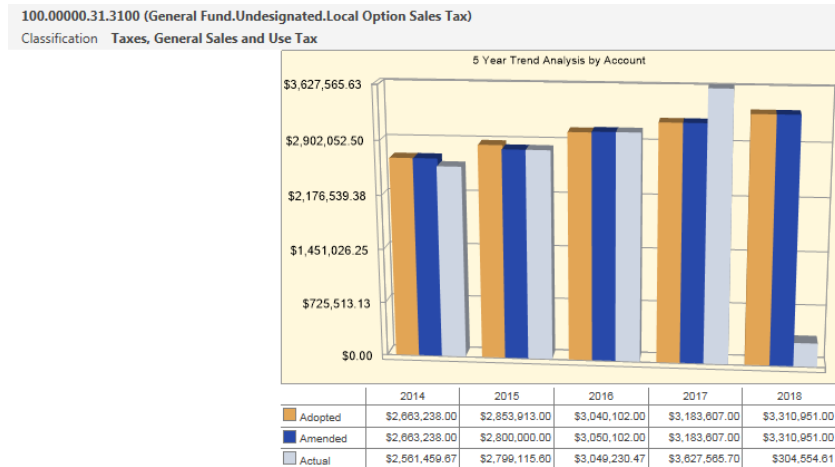
The chart below shows the history of the City's actual tax revenues from 2014 to projected FY 2018 budget.

### Local Option Sales Tax

The City relies heavily on the Local Option Sales Tax (LOST) as is evidenced by the anticipated receipt of some \$3,310,951 estimated from this source in 2018, which is an increase of \$127,394 over the amount projected for 2017. Since the citizens first voted to implement this as a source of municipal financing, the City has depended on it to deliver high quality services to the citizens and offset significant millage rate increases in property taxes. This sales tax consists of a one percent sales tax collected by businesses and remitted to the State of Georgia monthly, where the distribution is made to the cities and counties. In 2018 this source of revenue accounts for 25% of the total General Fund revenues, making this revenue sources the largest for General Fund operations.

# CITY OF FAYETTEVILLE

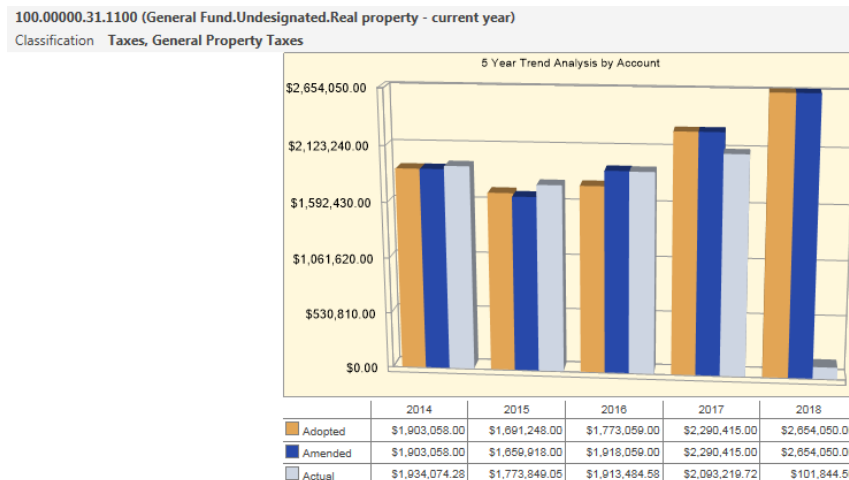
The chart below illustrates the changes in sales tax collections from 2014 to projected FY 2018 budget.



## Property Tax

Property tax revenues are comprised of the ad valorem tax on property and its associated penalties for delinquent tax, intangible taxes, motor vehicle tax, public utility tax and TAD. Real property is assessed at 40% of its fair market value Public utility assessments are finalized by the State of Georgia each year. The property taxes levied on taxable assessed valuation in the City are billed mid-September of each year, with a due date of approximately October 31<sup>st</sup>. If taxes are not paid by the due date, a penalty of one percent of the base tax is automatically added each month until the account is paid in full. Property is generally subject to a tax sale once taxes are more than five-months delinquent.

In 2018, property taxes combined are expected to garner \$2,654,050 as opposed to the \$2,290,415 in 2017; this represents an increase of \$363,635. The chart below shows how the recovery is starting to begin as percentage change (Real Property – Current Year).



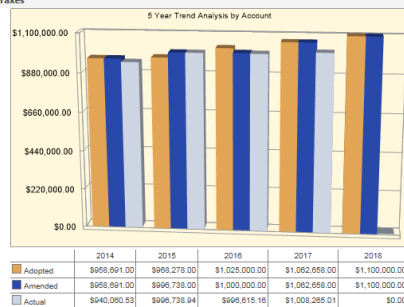
# CITY OF FAYETTEVILLE

## Excise (Franchise Taxes)

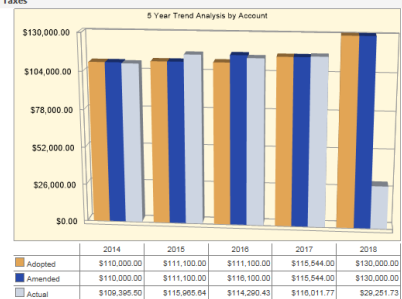
Taxes in the Excise tax category include: Insurance Premiums, Beer and Wine Tax, Alcoholic Beverage Tax and Franchise Taxes (Gas, Cable TV, Telephone and Electricity). Franchise taxes are typically collected by utility companies and remitted to the City. Fees are usually based on gross revenues of the business and are generally paid if not monthly, quarterly to the City.

The charts below show the history of excise tax collections and projections from 2014 to projected FY 2018 budget.

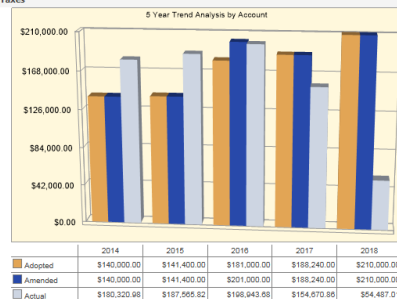
100.00000.31.1710 (General Fund, Undesignated, Franchise Tax - Electric)  
Classification Taxes, General Property Taxes



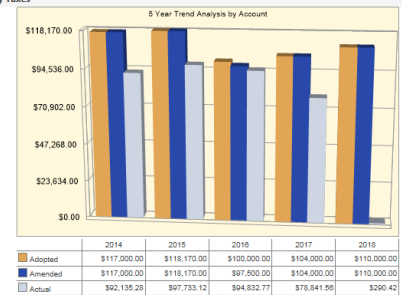
100.00000.31.1730 (General Fund, Undesignated, Franchise Fee - Gas)  
Classification Taxes, General Property Taxes



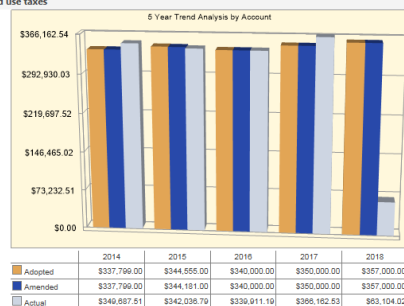
100.00000.31.1750 (General Fund, Undesignated, Franchise Fee - Television Cable)  
Classification Taxes, General Property Taxes



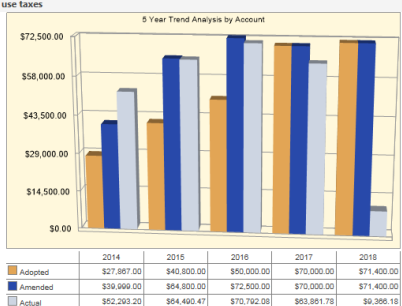
100.00000.31.1760 (General Fund, Undesignated, Franchise Fee - Telephone)  
Classification Taxes, General Property Taxes



100.00000.31.4200 (General Fund, Undesignated, Alcoholic Beverage Excise)  
Classification Taxes, Selective sales and use taxes



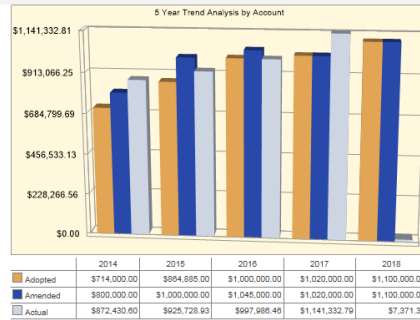
100.00000.31.4300 (General Fund, Undesignated, Local Option Mixed Drink)  
Classification Taxes, Selective sales and use taxes



# CITY OF FAYETTEVILLE

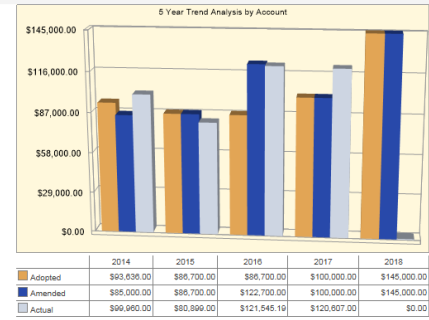
100.00000.31.6100 (General Fund, Undesignated, Business and Occupation Taxes)

Classification Taxes, Business taxes



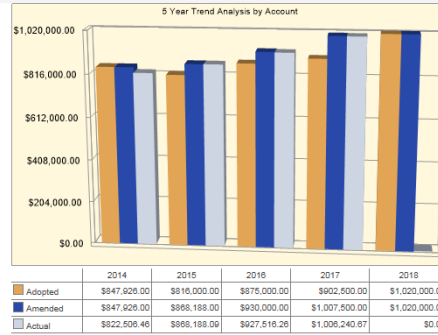
100.00000.31.6300 (General Fund, Undesignated, Financial Institutions Taxes)

Classification Taxes, Business taxes



100.00000.31.6200 (General Fund, Undesignated, Insurance Premium Taxes)

Classification Taxes, Business taxes



# CITY OF FAYETTEVILLE

We are projecting an overall 1% increase from the 2017 budgeted revenues for 2018. We expect a \$97,500 increase in the insurance premium taxes due to the growth in population for Fayetteville over the past ten years. Franchise fees are expected to increase by 1%. Telephone tax continues to show a slight decrease which is mostly attributed to the technology era we live in today. The decrease is felt to be mainly due to increased wireless technology. Also, a slight decrease in Television Cable and this is mainly due to other wireless app technology. Most other excise taxes remained fairly consistent with 2017. The chart above depicts 2018 budgeted revenues for Excise taxes. Overall, the City expects to collect \$4,243,400 in Excise taxes, an increase of \$330,458 from the FY 2017 budget of \$3,912,942.

## Occupational Tax and Alcohol Licenses

Occupational tax certificate renewals for annual and retail businesses are mailed in December of each year, with a due date of March 31<sup>st</sup>. The penalty of late submission is 10% plus 1.5% per month until paid in full. Additionally, Code Enforcement may issue citations for those who fail to renew by May 1<sup>st</sup>, which could result in a fine by the Municipal Court Judge.

Alcohol license renewals are mailed in October each year, with a due date of approximately December 1<sup>st</sup> of at least half the fee; the remaining fee with a due date of March 31<sup>st</sup>. All establishments selling alcohol, either on premise or off-premise, must have a current retail license. If the alcohol license is not renewed by January 1<sup>st</sup>, the alcohol license is closed. The business will not be allowed to sell alcohol and a \$500 fine will be issued. This is an expensive and time-consuming process, so early renewal is encouraged.

In FY 2018, the City expects to collect \$1,317,500 in Occupational taxes and Alcohol licensing, a \$122,850 or 1% increase from over the FY 2017 budget of \$1,194,650. The chart below shows the number of actual occupational tax certificates issued by the City

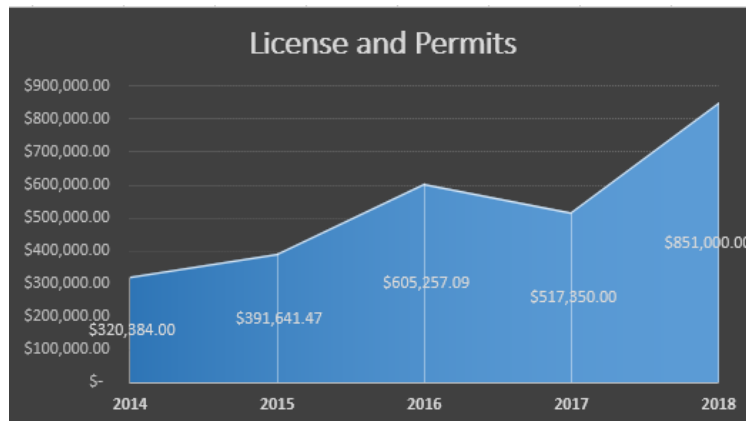
	<b>Occupational Taxes</b>				
	<i>Number of Occupational Tax Certificates Issued by City</i>				
	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
<i>Occupational Taxes</i>	2183	2409	2500	2269	2362
<b>Total</b>	<b>2183</b>	<b>2409</b>	<b>2500</b>	<b>2269</b>	<b>2362</b>



# CITY OF FAYETTEVILLE

## Licenses and Permits

Licenses and permits have been and continue to be another revenue source that is a concern for the City since the great recession. Since we saw such an incredible collection in 2015, it made sense that we saw an increase in 2016 over 2015. We expected to see continued slow growth in this industry especially with the Pinewood Forrest Community coming together and is projected to see an even larger increase of \$333,650 in FY2018.



## Service Charges

This category contains revenues from RFP bids, court cost, accident reports, plan developments, false alarms fees, burn permits, sprinkler plan reviews and event activity fees. The City utilizes a Code Enforcement Officer to inspect structures and properties in the City to determine if substandard conditions exist. In 2018, we expect to collect \$176,593 an increase of \$11,787 or 1% over 2017 for these service charges, mainly from court costs and accident reports, since it is almost impossible to project the volume of code enforcement issues that may arise in any given year.

## Fines and Forfeitures

Fines and forfeitures are projected to produce a total of \$1,050,000 in FY 2018 no increase from the 2017 budget of \$1,050,000. Revenues are related to the fines and forfeitures resulting from tickets and investigations by the City of Fayetteville Police Department, some in conjunction with Fayette County Sheriff's Department.

## Investment Income

In 2017, this category was budgeted for \$10,000 in revenue. For 2018, there is an increase of \$10,000. There was no change in the Contributions and Donations revenue for 2018. For 2018 there was a \$5,000 change in Miscellaneous revenues from the 2017 budget of \$53,968.

## Intergovernmental Revenue

Intergovernmental revenues have totaled less than 1% of total governmental revenues over the past five years. Intergovernmental revenues are mostly made up of revenues from the SAFER Fire Grant and the School Resource Officer. In FY 2018, intergovernmental revenue is estimated to be a \$240,789 a decrease of \$2,341 from FY 2017.

---

# CITY OF FAYETTEVILLE

---

## Other Financing Sources

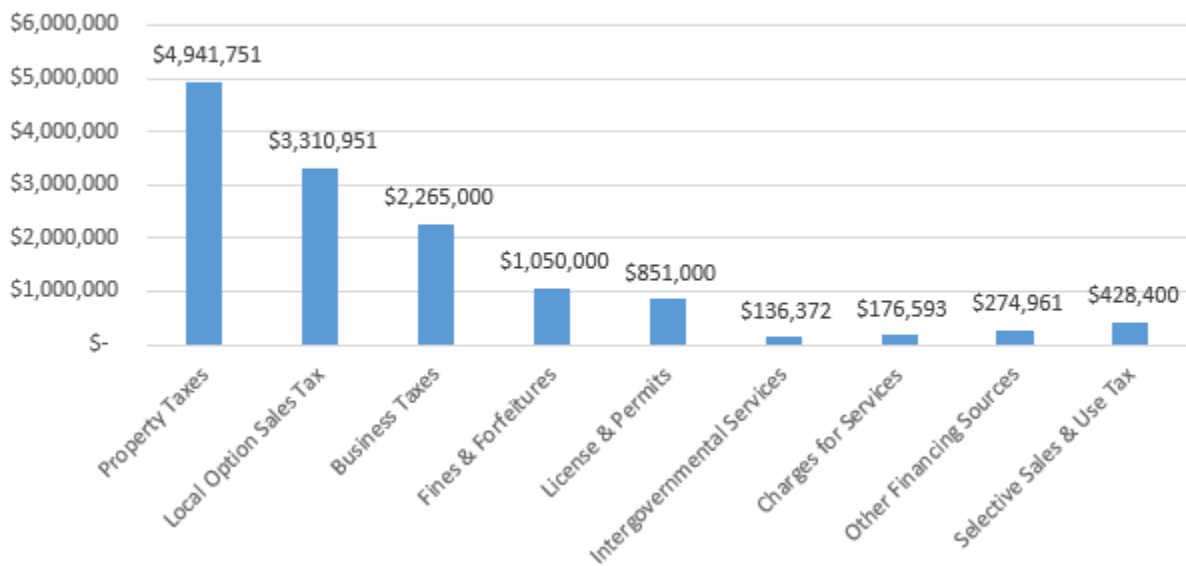
Other Financing Sources of revenue includes a total use of unassigned fund balance of \$200,000. FY 2018 estimated a decrease of \$39,539 the FY 2017.

# CITY OF FAYETTEVILLE

## FY 2018 General Fund Revenue Summary

<b>FUNCTION</b>	<b>BUDGET FY2017</b>	<b>BUDGET FY2018</b>	<b>\$ CHANGE 2017 - 2018</b>	<b>% CHANGE 2017 - 2018</b>
Property Taxes	\$ 4,368,566	\$ 4,941,751	\$ 573,185.00	49.82%
Local Option Sales Tax	\$ 3,183,607	\$ 3,310,951	\$ 127,344.00	11.07%
Business Taxes	\$ 2,022,500	\$ 2,265,000	\$ 242,500.00	21.08%
Fines & Forfeitures	\$ 1,050,000	\$ 1,050,000	\$ -	0.00%
License & Permits	\$ 517,350	\$ 851,000	\$ 333,650.00	29.00%
Intergovernmental Services	\$ 243,130	\$ 136,372	\$ (106,758.00)	-9.28%
Charges for Services	\$ 164,806	\$ 176,593	\$ 11,787.00	1.02%
Other Financing Sources	\$ 314,500	\$ 274,961	\$ (39,539.00)	-3.44%
Selective Sales & Use Tax	\$ 420,000	\$ 428,400	\$ 8,400.00	0.73%
<b>Total</b>	<b>\$ 12,284,459</b>	<b>\$ 13,435,028</b>	<b>\$ 1,150,569</b>	<b>100%</b>

### General Fund Revenue Summary



# CITY OF FAYETTEVILLE

## **GENERAL FUND** **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>100 - General Fund</b>					
Department <b>00000 - Undesignated</b>					
<i>Taxes</i>					
<i>General Property Taxes</i>					
31.1100	Real property - current year	1,773,849.05	1,913,484.58	2,290,415.00	2,654,050.00
31.1200	Real property - prior year	60,434.28	29,294.26	118,461.00	100,000.00
31.1310	Personal Property - motor vehicle - current	100,176.34	73,045.68	50,000.00	72,679.00
31.1315	TAVT - Title Ad Valorem Tax	432,055.33	346,806.89	365,875.00	375,022.00
31.1340	Intangible Recording Tax	39,950.10	47,549.94	39,314.00	60,000.00
31.1600	Real Estate Transfer (Intangible)	13,602.12	20,110.54	14,059.00	30,000.00
31.1710	Franchise Tax - Electric	996,738.94	996,615.16	1,062,658.00	1,100,000.00
31.1730	Franchise Fee - Gas	115,965.64	114,290.43	115,544.00	130,000.00
31.1750	Franchise Fee - Television Cable	187,565.82	198,943.68	188,240.00	210,000.00
31.1760	Franchise Fee - Telephone	97,733.12	94,832.77	104,000.00	110,000.00
31.1810	TAD Disbursement	7,175.07	99,654.07	20,000.00	100,000.00
<i>General Property Taxes Totals</i>		<b>\$3,825,245.81</b>	<b>\$3,934,628.00</b>	<b>\$4,368,566.00</b>	<b>\$4,941,751.00</b>
<i>General Sales and Use Tax</i>					
31.3100	Local Option Sales Tax	2,799,115.60	3,049,230.47	3,183,607.00	3,310,951.00
<i>General Sales and Use Tax Totals</i>		<b>\$2,799,115.60</b>	<b>\$3,049,230.47</b>	<b>\$3,183,607.00</b>	<b>\$3,310,951.00</b>
<i>Selective sales and use taxes</i>					
31.4200	Alcoholic Beverage Excise	342,036.79	339,911.19	350,000.00	357,000.00
31.4300	Local Option Mixed Drink	64,490.47	70,792.08	70,000.00	71,400.00

# CITY OF FAYETTEVILLE

<i>Selective sales and use taxes Totals</i>		\$406,527.26	\$410,703.27	\$420,000.00	\$428,400.00
<i>Business taxes</i>					
31.6100	Business and Occupation Taxes	925,728.93	997,986.46	1,020,000.00	1,100,000.00
31.6200	Insurance Premium Taxes	868,188.09	927,516.26	902,500.00	1,020,000.00
31.6300	Financial Institutions Taxes	80,899.00	121,545.19	100,000.00	145,000.00
<i>Business taxes Totals</i>		\$1,874,816.02	\$2,047,047.91	\$2,022,500.00	\$2,265,000.00
<i>Penalties and interest on delinquent taxes</i>					
31.9100	General Property - Pen & Int	13,217.97	9,699.06	15,000.00	17,500.00
<i>Penalties and interest on delinquent taxes Totals</i>		\$13,217.97	\$9,699.06	\$15,000.00	\$17,500.00
<i>Taxes Totals</i>		\$8,918,922.66	\$9,451,308.71	\$10,009,673.00	\$10,963,602.00
<i>Licenses and Permits</i>					
<i>Business licenses</i>					
32.1100	Alcoholic Beverages Br/Wn/Liq	152,241.65	164,790.99	159,650.00	200,000.00
<i>Business licenses Totals</i>		\$152,241.65	\$164,790.99	\$159,650.00	\$200,000.00
<i>Non-business licenses &amp; permits</i>					
32.2210	Zoning and Land Use	12,415.00	11,000.00	13,500.00	30,000.00
32.2220	House moving	.00	50.00	.00	.00
32.2230	Signs	5,925.00	5,755.00	8,000.00	8,000.00
32.2901	Pool Permits	375.00	225.00	400.00	400.00
32.2902	Demolition Permits	1,350.00	2,025.00	1,000.00	1,000.00
32.2903	Foundation Permits	3,450.00	4,425.00	5,000.00	5,000.00
32.2904	Low Voltage Permits	1,425.00	2,025.00	2,500.00	2,500.00
32.2905	Land Disturbance Permit	2,316.80	4,159.40	3,500.00	5,000.00
32.2906	Reinspection Fees	1,375.00	600.00	1,000.00	3,000.00
32.2920	Other Blasting fee	.00	150.00	50.00	4,300.00

# CITY OF FAYETTEVILLE

32.2950	Peddler/Solicitation	150.00	1,200.00	250.00	500.00
32.2990	Other -Other	1,700.00	1,950.00	1,000.00	1,000.00
32.2991	Precious Metal	449.95	453.35	3,000.00	3,000.00
32.3120	Building Inspections	150,473.32	302,455.62	250,000.00	387,000.00
32.3130	Plumbing Inspections	15,678.00	34,275.00	25,000.00	49,300.00
32.3140	Electrical inspections	17,484.65	34,153.30	20,000.00	50,000.00
32.3160	Air Conditioning Inspections	24,625.00	32,857.97	22,500.00	100,000.00
<i>Non-business licenses &amp; permits Totals</i>		\$239,192.72	\$437,759.64	\$356,700.00	\$650,000.00
<i>Penalties and interest on delinquent licenses &amp; permits</i>					
32.4100	Business License Penalty	125.76	1,817.71	500.00	500.00
32.4400	Interest on Business Licenses	81.34	888.75	500.00	500.00
<i>Penalties and interest on delinquent licenses &amp; permits Totals</i>		\$207.10	\$2,706.46	\$1,000.00	\$1,000.00
<i>Licenses and Permits Totals</i>		\$391,641.47	\$605,257.09	\$517,350.00	\$851,000.00
<i>Intergovernmental Revenues</i>					
<i>Federal government grants</i>					
33.1111	Federal Bulletproof Vests	.00	3,384.93	.00	.00
33.1113	SAFER (DHS FEMA) Fire Grant	305,150.50	344,783.46	177,130.00	.00
<i>Federal government grants Totals</i>		\$305,150.50	\$348,168.39	\$177,130.00	\$0.00
<i>State government grants</i>					
33.4250	State Grant - Indirect (Operating/Non Categorical)	684.00	.00	.00	.00
<i>State government grants Totals</i>		\$684.00	\$0.00	\$0.00	\$0.00
<i>Local government unit (specify unit) grants</i>					
33.6010	GMA - Safety Grants	5,430.47	.00	.00	.00
33.6100	FCBE - School Resource Officer	44,000.00	66,000.00	66,000.00	133,000.00

# CITY OF FAYETTEVILLE

<i>Local government unit (specify unit) grants Totals</i>		\$49,430.47	\$66,000.00	\$66,000.00	\$133,000.00
<i>Local government unit (specify units) shared revenue</i>					
33.6050	LEPC (LOCAL ER PLANNING COMM) - FAYETTE COUNTY RESOURCE COUNCIL	.00	.00	.00	3,372.00
<i>Local government unit (specify units) shared revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$3,372.00
<i>Intergovernmental Revenues Totals</i>		\$355,264.97	\$414,168.39	\$243,130.00	\$136,372.00
<i>Charges for Services</i>					
<i>General government</i>					
34.1190	Other - Court Costs, Fees, and Charges	97,779.17	126,047.83	90,713.00	100,000.00
34.1300	Planning and Development Fees and Charges	.00	.00	.00	8,713.00
34.1390	Other - Planning and Development Fees and Charges	10,220.00	10,040.00	8,713.00	.00
34.1401	RFP/Bid Documents Purchase	2,450.00	.00	.00	.00
34.1910	Other - Election Qualifying Fee	.00	1,380.00	.00	.00
34.1920	Other - Advertising Fee (Liquor Applications)	1,700.00	5,444.25	5,330.00	5,330.00
<i>General government Totals</i>		\$112,149.17	\$142,912.08	\$104,756.00	\$114,043.00
<i>Public Safety</i>					
34.2120	Accident Reports - Police Services	34,283.81	31,988.73	35,000.00	35,000.00
34.2130	False Alarm Fees - Police Services	12,205.17	17,751.65	22,500.00	26,000.00
34.2211	Commercial Burn Permit - Special Fire Protection Services	100.00	.00	500.00	500.00
34.2212	Sprinkler Plan Review Fee - Special Fire Protection Services	1,350.00	1,100.00	2,000.00	1,000.00
<i>Public Safety Totals</i>		\$47,938.98	\$50,840.38	\$60,000.00	\$62,500.00
<i>Other Charges for Services</i>					
34.9300	Bad Check Fees	60.00	100.00	50.00	50.00
<i>Other Charges for Services Totals</i>		\$60.00	\$100.00	\$50.00	\$50.00
<i>Charges for Services Totals</i>		\$160,148.15	\$193,852.46	\$164,806.00	\$176,593.00

# CITY OF FAYETTEVILLE

## *Fines and Forfeitures*

### *Fines & Forfeitures*

35.1170	Municipal - Court Fines and Forfeitures	887,814.44	1,095,391.70	1,050,000.00	1,050,000.00
---------	---	------------	--------------	--------------	--------------

<i>Fines &amp; Forfeitures Totals</i>		\$887,814.44	\$1,095,391.70	\$1,050,000.00	\$1,050,000.00
---------------------------------------	--	--------------	----------------	----------------	----------------

<i>Fines and Forfeitures Totals</i>		\$887,814.44	\$1,095,391.70	\$1,050,000.00	\$1,050,000.00
-------------------------------------	--	--------------	----------------	----------------	----------------

## *Investment Income*

### *Investment Revenue*

36.1000	Interest income	8,216.50	16,929.18	10,000.00	20,000.00
---------	-----------------	----------	-----------	-----------	-----------

<i>Investment Revenue Totals</i>		\$8,216.50	\$16,929.18	\$10,000.00	\$20,000.00
----------------------------------	--	------------	-------------	-------------	-------------

<i>Investment Income Totals</i>		\$8,216.50	\$16,929.18	\$10,000.00	\$20,000.00
---------------------------------	--	------------	-------------	-------------	-------------

## *Contributions & Donations from private sources*

### *Contributions & Donations from private sources*

37.1000	Contributions and Donations	.00	.00	2,185.00	2,185.00
---------	-----------------------------	-----	-----	----------	----------

37.1002	Landscaping and reforestation	1,889.17	.00	.00	.00
---------	-------------------------------	----------	-----	-----	-----

37.1010	Donation - JR Academy Police	611.09	.00	575.00	575.00
---------	------------------------------	--------	-----	--------	--------

37.1011	Donation - Shop with a Cop PD	2,129.57	3,447.81	5,745.00	5,745.00
---------	-------------------------------	----------	----------	----------	----------

37.1020	Donation - Fire Department	.00	611.92	.00	.00
---------	----------------------------	-----	--------	-----	-----

<i>Contributions &amp; Donations from private sources Totals</i>		\$4,629.83	\$4,059.73	\$8,505.00	\$8,505.00
--	--	------------	------------	------------	------------

<i>Contributions &amp; Donations from private sources Totals</i>		\$4,629.83	\$4,059.73	\$8,505.00	\$8,505.00
--	--	------------	------------	------------	------------

## *Miscellaneous Revenue*

### *Rent and Royalties*

38.1002	Tower - Rent and Royalties	48,967.44	48,967.50	48,968.00	48,968.00
---------	----------------------------	-----------	-----------	-----------	-----------

<i>Rent and Royalties Totals</i>		\$48,967.44	\$48,967.50	\$48,968.00	\$48,968.00
----------------------------------	--	-------------	-------------	-------------	-------------

### *Other*

38.9000	Other Miscellaneous Income	869.09	756.71	5,000.00	10,000.00
---------	----------------------------	--------	--------	----------	-----------

<i>Other Totals</i>		\$869.09	\$756.71	\$5,000.00	\$10,000.00
---------------------	--	----------	----------	------------	-------------

<i>Miscellaneous Revenue Totals</i>		\$49,836.53	\$49,724.21	\$53,968.00	\$58,968.00
-------------------------------------	--	-------------	-------------	-------------	-------------

## *Other Financing Sources*

### *Interfund transfer in*

39.1103	Operating Transfer In - Water & Sewer Fund	.00	17,548.92	.00	34,961.00
---------	--	-----	-----------	-----	-----------



# CITY OF FAYETTEVILLE

39.1104	Operating Transfer In - Impact Fees	7,306.14	7,568.32	15,000.00	15,000.00
39.1201	Appropriate Unreserve Fund Balance	.00	.00	287,000.00	200,000.00
<i>Interfund transfer in Totals</i>		<u>\$7,306.14</u>	<u>\$25,117.24</u>	<u>\$302,000.00</u>	<u>\$249,961.00</u>
<i>Proceeds from Capital Asset Disposition</i>					
39.2100	Sale of Assets	32,196.59	16,528.87	12,500.00	25,000.00
<i>Proceeds from Capital Asset Disposition Totals</i>		<u>\$32,196.59</u>	<u>\$16,528.87</u>	<u>\$12,500.00</u>	<u>\$25,000.00</u>
<i>Other Financing Sources Totals</i>		<u>\$39,502.73</u>	<u>\$41,646.11</u>	<u>\$314,500.00</u>	<u>\$274,961.00</u>
Department	<b>00000 - Undesignated</b> Totals	<u>\$10,815,977.28</u>	<u>\$11,872,337.58</u>	<u>\$12,371,932.00</u>	<u>\$13,540,001.00</u>
Fund	<b>100 - General Fund</b> Totals	<u>\$10,815,977.28</u>	<u>\$11,872,337.58</u>	<u>\$12,371,932.00</u>	<u>\$13,540,001.00</u>
Net Grand Totals		<u><u>\$10,815,977.28</u></u>	<u><u>\$11,872,337.58</u></u>	<u><u>\$12,371,932.00</u></u>	<u><u>\$13,540,001.00</u></u>

---

# CITY OF FAYETTEVILLE

---

## **FY 2017 General Fund Expenditures**

### **Expenditures by Function**

The City is organized into 7 functions: General Government, Judicial, Public Safety, Public Works, Community Development (Housing and Development), Debt Service and Other Financing Uses. Listed below are the departments under each function's heading, as well as each function's General Fund expenditures summaries. More detailed expenditures for each function are discussed in the Departmental Summaries section of this document.

#### **General Government Function**

The General Government function is comprised of the following departments:

- City Council
- City Manager
  - City Clerk
  - Elections
  - City Attorney
  - Finance
  - Information Technology
  - City Hall Building
  - Human Resources

#### **Judicial Function**

The Judicial function is comprised of two (2) departments, however, all departments report to the Finance Director:

- Municipal Court
- Municipal Court Judge

#### **Public Safety**

The Public Safety function is comprised of the following departments:

- Police Department
  - Police Administration
  - Investigations
  - Police Operations
  - Police Stations and Buildings
  - Support and Services
- Fire Department
  - Fire Administration
  - Fire Fighting
  - Fire Prevention

---

# CITY OF FAYETTEVILLE

---

- Fire Training
- Station 91 & HQ
- Station 92
- Station 93

## Public Works

The Public Works function is comprised two (2) departments:

- Public Works Administration
- Highways and Streets

## Community Development

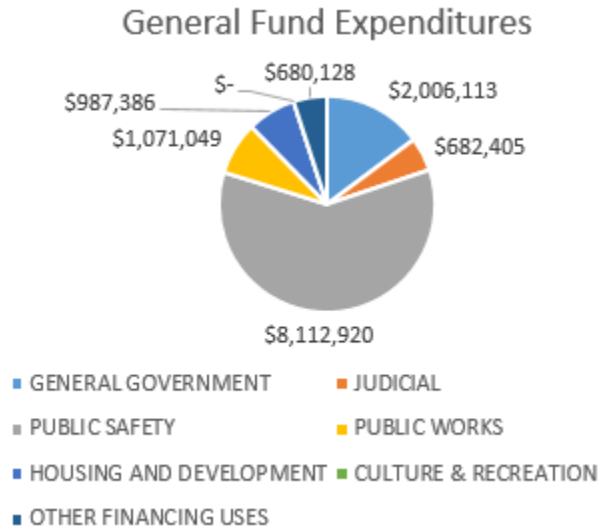
The Community Development function is comprised of the following three (3) departments that are listed in the Highways and Streets category:

- Protective Inspection
- Planning and Zoning
- Engineering

## Other Financing Uses

# CITY OF FAYETTEVILLE

The chart below illustrates the major categories of the General Fund expenditures by function. The Public Safety function accounts for the largest appropriation in the General Fund at 60%. The General Government makes up the second largest expenditure group at 15% of total, followed by the Public Works at 8%. The Public Works, Community Development (Housing and Development) and Judicial functions follow, in that order.



## Summary of Uses (Expenditures and Transfers)

As illustrated in the following chart, total General Fund uses are budgeted to increase by \$1,168,069, primarily as the result of building on Westside of Fayetteville (Pinewood Forrest Community). The City was able to budget for some critical additional items and Fire Station 93. The City projects being able to more efficiently and effectively serve its citizens and customers with additional funding available in the 2018 budget.

<b>FUNCTION</b>	<b>BUDGET FY2017</b>	<b>BUDGET FY2018</b>	<b>\$ CHANGE 2017 - 2018</b>	<b>% CHANGE 2017 - 2018</b>
GENERAL GOVERNMENT	\$ 1,497,235	\$ 2,006,113	\$ 508,878.00	43.57%
JUDICIAL	\$ 659,001	\$ 682,405	\$ 23,404.00	2.00%
PUBLIC SAFETY	\$ 7,960,362	\$ 8,112,920	\$ 152,558.00	13.06%
PUBLIC WORKS	\$ 1,020,182	\$ 1,071,049	\$ 50,867.00	4.35%
HOUSING AND DEVELOPMENT	\$ 806,359	\$ 987,386	\$ 181,027.00	15.50%
CULTURE & RECREATION	\$ 80,000	\$ -	\$ (80,000.00)	-6.85%
OTHER FINANCING USES	\$ 348,793	\$ 680,128	\$ 331,335.00	28.37%
<b>TOTAL</b>	<b>\$ 12,371,932</b>	<b>\$ 13,540,001</b>	<b>\$ 1,168,069.00</b>	<b>100.00%</b>

# CITY OF FAYETTEVILLE

## Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>100 - General Fund</b>					
Department <b>11100 - Governing Body</b>					
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	25,200.00	38,925.00	45,900.00	45,900.00
	<i>Salaries and Wages Totals</i>	\$25,200.00	\$38,925.00	\$45,900.00	\$45,900.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	13,540.26	15,576.13	18,017.00	21,600.00
51.2200	Social Security (FICA) Contributions	1,678.47	2,567.78	3,512.00	3,508.00
51.2400	Retirement Contributions	5,648.76	7,364.44	7,130.00	7,130.00
51.2600	Unemployment Insurance	17.36	48.12	40.00	74.00
51.2700	Workers' Compensation	72.66	2,031.23	75.00	120.00
51.2900	Other Employee Benefits	5,909.02	7,899.15	540.00	80.00
	<i>Employee Benefits Totals</i>	\$26,866.53	\$35,486.85	\$29,314.00	\$32,512.00
	<i>Personal services and employee benefits Totals</i>	\$52,066.53	\$74,411.85	\$75,214.00	\$78,412.00
	<i>Purchased / contracted services</i>				
	<i>Purchased Professional and Technical Services</i>				
52.1200	Professional	1,982.09	9,173.00	6,000.00	72,000.00
	<i>Purchased Professional and Technical Services Totals</i>	\$1,982.09	\$9,173.00	\$6,000.00	\$72,000.00
	<i>Purchased Property Services</i>				
52.2200	Repairs and Maintenance	457.22	525.81	700.00	700.00
	<i>Purchased Property Services Totals</i>	\$457.22	\$525.81	\$700.00	\$700.00
	<i>Other Purchased Services</i>				
52.3100	Insurance, Other Than Employee Benefits	22,434.12	17,409.75	22,000.00	.00
52.3200	Communications	3,497.14	1,732.51	3,600.00	3,600.00
52.3300	Advertising	35.00	215.00	180.00	180.00
52.3400	Printing and Binding	267.00	637.00	1,560.00	1,560.00
52.3500	Travel	10,107.33	12,468.86	13,000.00	17,200.00
52.3600	Dues and Fees	5,564.73	6,144.00	6,144.00	6,144.00
52.3700	Education and Training	8,370.00	9,869.72	7,822.00	7,822.00
	<i>Other Purchased Services Totals</i>	\$50,275.32	\$48,476.84	\$54,306.00	\$36,506.00
	<i>Purchased / contracted services Totals</i>	\$52,714.63	\$58,175.65	\$61,006.00	\$109,206.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	1,790.90	1,792.00	16,792.00	11,000.00
53.1400	Books and Periodicals	.00	.00	.00	200.00
53.1600	Small Equipment	.00	2,400.00	.00	.00

# CITY OF FAYETTEVILLE

53.1700	Other Supplies	648.00	.00	.00	.00
<i>Supplies Totals</i>		\$2,438.90	\$4,192.00	\$16,792.00	\$11,200.00
<i>Supplies Totals</i>		\$2,438.90	\$4,192.00	\$16,792.00	\$11,200.00
Department <b>11100 - Governing Body</b> Totals		\$107,220.06	\$136,779.50	\$153,012.00	\$198,818.00
Department <b>11300 - Clerk of Council</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	21,011.37	40,355.35	40,599.00	76,800.00
<i>Salaries and Wages Totals</i>		\$21,011.37	\$40,355.35	\$40,599.00	\$76,800.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	4,160.97	4,853.64	4,300.00	13,000.00
51.2200	Social Security (FICA) Contributions	1,240.34	2,927.36	3,110.00	5,870.00
51.2400	Retirement Contributions	382.37	445.12	670.00	6,200.00
51.2600	Unemployment Insurance	3.81	16.15	8.00	35.00
51.2700	Workers' Compensation	41.01	73.06	60.00	88.00
51.2900	Other Employee Benefits	70.68	51.52	275.00	26.00
<i>Employee Benefits Totals</i>		\$5,899.18	\$8,366.85	\$8,423.00	\$25,219.00
<i>Personal services and employee benefits Totals</i>		\$26,910.55	\$48,722.20	\$49,022.00	\$102,019.00
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	96.90	701.30	150.00	150.00
<i>Purchased Property Services Totals</i>		\$96.90	\$701.30	\$150.00	\$150.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	.00	201.39	.00	.00
52.3200	Communications	482.92	671.15	614.00	614.00
52.3400	Printing and Binding	83.60	.00	100.00	100.00
52.3500	Travel	1,179.20	4,961.15	2,500.00	5,000.00
52.3600	Dues and Fees	185.00	275.83	200.00	200.00
52.3700	Education and Training	1,971.43	2,175.00	2,500.00	3,000.00
<i>Other Purchased Services Totals</i>		\$3,902.15	\$8,284.52	\$5,914.00	\$8,914.00
<i>Purchased / contracted services Totals</i>		\$3,999.05	\$8,985.82	\$6,064.00	\$9,064.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	304.15	1,028.71	500.00	1,500.00
53.1400	Books and Periodicals	293.94	.00	100.00	100.00
53.1700	Other Supplies	36.00	.00	.00	.00
<i>Supplies Totals</i>		\$634.09	\$1,028.71	\$600.00	\$1,600.00
<i>Supplies Totals</i>		\$634.09	\$1,028.71	\$600.00	\$1,600.00
Department <b>11300 - Clerk of Council</b> Totals		\$31,543.69	\$58,736.73	\$55,686.00	\$112,683.00

# CITY OF FAYETTEVILLE

**Department 13200 - City Manager**
*Personal services and employee benefits*
*Salaries and Wages*

51.1100	Regular Employees	60,124.71	85,874.05	87,665.00	89,000.00
<i>Salaries and Wages Totals</i>		\$60,124.71	\$85,874.05	\$87,665.00	\$89,000.00

*Employee Benefits*

51.2100	Group Insurance	10,663.79	14,901.60	13,655.00	14,200.00
51.2200	Social Security (FICA) Contributions	4,531.96	6,408.65	6,700.00	6,850.00
51.2400	Retirement Contributions	238.49	89.87	14,430.00	14,700.00
51.2600	Unemployment Insurance	7.60	16.15	10.00	20.00
51.2700	Workers' Compensation	183.75	162.97	300.00	225.00
51.2900	Other Employee Benefits	31.32	22.48	588.00	15.00
<i>Employee Benefits Totals</i>		\$15,656.91	\$21,601.72	\$35,683.00	\$36,010.00

*Personal services and employee benefits Totals*

\$75,781.62    \$107,475.77    \$123,348.00    \$125,010.00

*Purchased / contracted services*
*Purchased Professional and Technical Services*

52.1300	Technical	45.00	.00	.00	.00
<i>Purchased Professional and Technical Services Totals</i>		\$45.00	\$0.00	\$0.00	\$0.00

*Purchased Property Services*

52.2200	Repairs and Maintenance	96.90	140.33	169.00	169.00
<i>Purchased Property Services Totals</i>		\$96.90	\$140.33	\$169.00	\$169.00

*Other Purchased Services*

52.3100	Insurance, Other Than Employee Benefits	494.34	480.75	551.00	.00
52.3200	Communications	1,171.03	1,412.34	2,000.00	2,000.00
52.3400	Printing and Binding	35.00	.00	.00	.00
52.3500	Travel	1,079.17	6,691.51	5,025.00	5,025.00
52.3600	Dues and Fees	600.00	1,973.83	2,000.00	2,500.00
52.3700	Education and Training	2,529.37	3,473.00	3,900.00	3,900.00
<i>Other Purchased Services Totals</i>		\$5,908.91	\$14,031.43	\$13,476.00	\$13,425.00

*Purchased / contracted services Totals*

\$6,050.81    \$14,171.76    \$13,645.00    \$13,594.00

*Supplies*
*Supplies*

53.1100	General Supplies and Materials	1,308.29	1,013.69	945.00	1,500.00
53.1400	Books and Periodicals	30.00	.00	.00	.00
53.1700	Other Supplies	108.00	.00	.00	.00
<i>Supplies Totals</i>		\$1,446.29	\$1,013.69	\$945.00	\$1,500.00
<i>Supplies Totals</i>		\$1,446.29	\$1,013.69	\$945.00	\$1,500.00

**Department 13200 - City Manager Totals**

\$83,278.72    \$122,661.22    \$137,938.00    \$140,104.00

**Department 14000 - Elections**

# CITY OF FAYETTEVILLE

*Purchased / contracted services*
*Other Purchased Services*

52.3300	Advertising	.00	60.00	.00	.00
52.3850	Contract Labor	.00	11,265.00	.00	15,000.00
<i>Other Purchased Services Totals</i>		\$0.00	\$11,325.00	\$0.00	\$15,000.00
<i>Purchased / contracted services Totals</i>		\$0.00	\$11,325.00	\$0.00	\$15,000.00
Department <b>14000 - Elections</b> Totals		\$0.00	\$11,325.00	\$0.00	\$15,000.00

 Department **15100 - Financial Administration**
*Personal services and employee benefits*
*Salaries and Wages*

51.1100	Regular Employees	211,423.89	293,778.41	329,850.00	373,000.00
<i>Salaries and Wages Totals</i>		\$211,423.89	\$293,778.41	\$329,850.00	\$373,000.00

*Employee Benefits*

51.2100	Group Insurance	36,923.45	33,246.84	45,300.00	38,300.00
51.2200	Social Security (FICA) Contributions	15,069.74	21,436.89	25,250.00	28,750.00
51.2400	Retirement Contributions	13,509.79	22,358.50	47,159.00	47,159.00
51.2600	Unemployment Insurance	34.71	119.36	50.00	165.00
51.2700	Workers' Compensation	640.40	509.54	500.00	500.00
51.2900	Other Employee Benefits	555.08	395.94	2,222.00	145.00
<i>Employee Benefits Totals</i>		\$66,733.17	\$78,067.07	\$120,481.00	\$115,019.00
<i>Personal services and employee benefits Totals</i>		\$278,157.06	\$371,845.48	\$450,331.00	\$488,019.00

*Purchased / contracted services*
*Purchased Professional and Technical Services*

52.1200	Professional	17,638.31	22,945.79	24,513.00	24,513.00
52.1300	Technical	1,987.27	2,236.11	2,600.00	2,600.00
<i>Purchased Professional and Technical Services Totals</i>		\$19,625.58	\$25,181.90	\$27,113.00	\$27,113.00

*Purchased Property Services*

52.2200	Repairs and Maintenance	9,388.14	8,126.38	10,000.00	7,500.00
<i>Purchased Property Services Totals</i>		\$9,388.14	\$8,126.38	\$10,000.00	\$7,500.00

*Other Purchased Services*

52.3100	Insurance, Other Than Employee Benefits	494.34	1,890.60	400.00	.00
52.3200	Communications	7,204.21	6,050.14	6,557.00	6,557.00
52.3300	Advertising	1,425.05	2,853.17	2,260.00	2,260.00
52.3400	Printing and Binding	354.91	361.09	360.00	360.00
52.3500	Travel	5,719.41	6,523.00	7,020.00	7,020.00
52.3600	Dues and Fees	28,873.07	33,176.31	26,624.00	26,624.00
52.3700	Education and Training	2,713.24	6,870.00	6,485.00	6,485.00
52.3850	Contract Labor	14,214.77	25,596.75	40,004.00	35,004.00
<i>Other Purchased Services Totals</i>		\$60,999.00	\$83,321.06	\$89,710.00	\$84,310.00



# CITY OF FAYETTEVILLE

<i>Purchased / contracted services Totals</i>		\$90,012.72	\$116,629.34	\$126,823.00	\$118,923.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	10,264.28	11,265.16	11,700.00	16,700.00
53.1400	Books and Periodicals	607.82	723.96	700.00	700.00
53.1600	Small Equipment	.00	377.27	.00	.00
53.1700	Other Supplies	72.00	648.00	674.00	674.00
<i>Supplies Totals</i>		\$10,944.10	\$13,014.39	\$13,074.00	\$18,074.00
<i>Supplies Totals</i>		\$10,944.10	\$13,014.39	\$13,074.00	\$18,074.00
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2500	Other Equipment	.00	57,300.11	.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$57,300.11	\$0.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$57,300.11	\$0.00	\$0.00
Department	<b>15100 - Financial Administration</b>	\$379,113.88	\$558,789.32	\$590,228.00	\$625,016.00
Totals					
Department	<b>15300 - Law</b>				
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	97,374.60	129,749.21	113,946.00	120,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$97,374.60	\$129,749.21	\$113,946.00	\$120,000.00
<i>Purchased / contracted services Totals</i>		\$97,374.60	\$129,749.21	\$113,946.00	\$120,000.00
Department <b>15300 - Law</b> Totals		\$97,374.60	\$129,749.21	\$113,946.00	\$120,000.00
Department	<b>15350 - Data Processing (Info Tech)</b>				
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	60,538.93	94,077.25	146,850.00	153,700.00
<i>Salaries and Wages Totals</i>		\$60,538.93	\$94,077.25	\$146,850.00	\$153,700.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	19,382.63	23,983.56	24,700.00	23,250.00
51.2200	Social Security (FICA) Contributions	4,656.09	6,678.43	11,250.00	11,900.00
51.2400	Retirement Contributions	10,890.36	14,635.46	27,899.00	25,500.00
51.2600	Unemployment Insurance	4.60	16.15	10.00	20.00
51.2700	Workers' Compensation	163.00	131.28	250.00	70.00
51.2900	Other Employee Benefits	95.25	80.56	963.00	40.00
<i>Employee Benefits Totals</i>		\$35,191.93	\$45,525.44	\$65,072.00	\$60,780.00
<i>Personal services and employee benefits Totals</i>		\$95,730.86	\$139,602.69	\$211,922.00	\$214,480.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1100	Office / Administrative	121.97	.00	.00	.00

# CITY OF FAYETTEVILLE

52.1200	Professional	.00	.00	3,000.00	3,000.00
	<i>Purchased Professional and Technical Services Totals</i>	\$121.97	\$0.00	\$3,000.00	\$3,000.00
	<i>Purchased Property Services</i>				
52.2200	Repairs and Maintenance	28,657.87	27,288.20	14,409.00	14,409.00
52.2320	Rental of Equipment and Vehicles	.00	.00	338.00	338.00
	<i>Purchased Property Services Totals</i>	\$28,657.87	\$27,288.20	\$14,747.00	\$14,747.00
	<i>Other Purchased Services</i>				
52.3100	Insurance, Other Than Employee Benefits	494.34	802.00	802.00	.00
52.3200	Communications	16,469.83	651.98	975.00	975.00
52.3500	Travel	2,056.01	730.94	1,527.00	1,527.00
52.3600	Dues and Fees	75.00	94.00	94.00	94.00
52.3700	Education and Training	571.43	1,735.54	2,306.00	2,306.00
	<i>Other Purchased Services Totals</i>	\$19,666.61	\$4,014.46	\$5,704.00	\$4,902.00
	<i>Purchased / contracted services Totals</i>	\$48,446.45	\$31,302.66	\$23,451.00	\$22,649.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	10,790.28	9,455.41	11,699.00	9,000.00
53.1600	Small Equipment	1,499.00	1,611.48	13,699.00	13,699.00
53.1700	Other Supplies	36.00	.00	.00	.00
	<i>Supplies Totals</i>	\$12,325.28	\$11,066.89	\$25,398.00	\$22,699.00
	<i>Supplies Totals</i>	\$12,325.28	\$11,066.89	\$25,398.00	\$22,699.00
	Department <b>15350 - Data Processing (Info Tech) Totals</b>	\$156,502.59	\$181,972.24	\$260,771.00	\$259,828.00
	Department <b>15400 - Human Resources</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	65,076.58	65,119.91	40,810.00	50,700.00
	<i>Salaries and Wages Totals</i>	\$65,076.58	\$65,119.91	\$40,810.00	\$50,700.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	7,446.25	5,242.56	4,299.00	4,562.00
51.2200	Social Security (FICA) Contributions	4,766.44	4,814.84	3,125.00	3,875.00
51.2400	Retirement Contributions	40.87	3,871.20	7,537.00	7,250.00
51.2600	Unemployment Insurance	7.61	23.35	10.00	17.00
51.2700	Workers' Compensation	33.71	150.00	150.00	63.00
51.2900	Other Employee Benefits	104.09	81.40	486.00	15.00
	<i>Employee Benefits Totals</i>	\$12,398.97	\$14,183.35	\$15,607.00	\$15,782.00
	<i>Personal services and employee benefits Totals</i>	\$77,475.55	\$79,303.26	\$56,417.00	\$66,482.00
	<i>Purchased / contracted services</i>				
	<i>Purchased Property Services</i>				
52.2200	Repairs and Maintenance	4,488.31	4,963.67	7,168.00	7,168.00

# CITY OF FAYETTEVILLE

<i>Purchased Property Services Totals</i>		\$4,488.31	\$4,963.67	\$7,168.00	\$7,168.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	206.34	749.31	1,553.00	.00
52.3200	Communications	.00	5.95	34.00	34.00
52.3300	Advertising	.00	20.00	.00	.00
52.3500	Travel	2,016.77	983.00	1,003.00	1,003.00
52.3600	Dues and Fees	345.00	500.00	500.00	500.00
52.3700	Education and Training	1,185.43	818.83	1,024.00	1,024.00
<i>Other Purchased Services Totals</i>		\$3,753.54	\$3,077.09	\$4,114.00	\$2,561.00
<i>Purchased / contracted services Totals</i>		\$8,241.85	\$8,040.76	\$11,282.00	\$9,729.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	1,891.59	2,593.97	7,559.00	4,000.00
53.1101	Wellness Program Supplies	2,558.66	2,571.47	4,174.00	4,174.00
53.1400	Books and Periodicals	.00	.00	435.00	435.00
<i>Supplies Totals</i>		\$4,450.25	\$5,165.44	\$12,168.00	\$8,609.00
<i>Supplies Totals</i>		\$4,450.25	\$5,165.44	\$12,168.00	\$8,609.00
Department <b>15400 - Human Resources</b> Totals		\$90,167.65	\$92,509.46	\$79,867.00	\$84,820.00
Department <b>15650 - General Government Buildings</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.00	7,500.00	.00	80,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$0.00	\$7,500.00	\$0.00	\$80,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	27,513.70	39,065.24	44,808.00	94,000.00
52.2320	Rental of Equipment and Vehicles	2,087.78	.00	2,090.00	10,590.00
<i>Purchased Property Services Totals</i>		\$29,601.48	\$39,065.24	\$46,898.00	\$104,590.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	.00	.00	.00	122,210.00
52.3200	Communications	16,536.48	10,325.94	11,574.00	11,574.00
52.3400	Printing and Binding	.00	537.00	.00	.00
52.3600	Dues and Fees	.00	1,000.00	.00	.00
52.3850	Contract Labor	631.35	577.15	722.00	722.00
<i>Other Purchased Services Totals</i>		\$17,167.83	\$12,440.09	\$12,296.00	\$134,506.00
<i>Purchased / contracted services Totals</i>		\$46,769.31	\$59,005.33	\$59,194.00	\$319,096.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	6,853.94	6,718.32	4,760.00	4,760.00
53.1210	Energy - Water / Sewer	2,595.16	1,175.81	1,951.00	1,951.00

# CITY OF FAYETTEVILLE

53.1220	Energy - Natural Gas	5,746.32	5,768.59	6,500.00	6,500.00
53.1230	Energy - Electricity	31,435.21	30,913.71	33,382.00	33,382.00
	<i>Supplies Totals</i>	\$46,630.63	\$44,576.43	\$46,593.00	\$46,593.00
	<i>Supplies Totals</i>	\$46,630.63	\$44,576.43	\$46,593.00	\$46,593.00
	Department <b>15650 - General Government Buildings Totals</b>	\$93,399.94	\$103,581.76	\$105,787.00	\$365,689.00
	Department <b>15700 - Public Information</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	.00	.00	.00	50,000.00
	<i>Salaries and Wages Totals</i>	\$0.00	\$0.00	\$0.00	\$50,000.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	.00	.00	.00	18,500.00
51.2200	Social Security (FICA) Contributions	.00	.00	.00	3,850.00
51.2400	Retirement Contributions	.00	.00	.00	7,200.00
51.2600	Unemployment Insurance	.00	.00	.00	20.00
51.2700	Workers' Compensation	.00	.00	.00	65.00
51.2900	Other Employee Benefits	.00	.00	.00	20.00
	<i>Employee Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$29,655.00
	<i>Personal services and employee benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$79,655.00
	<i>Purchased / contracted services</i>				
	<i>Other Purchased Services</i>				
52.3200	Communications	.00	.00	.00	3,000.00
	<i>Other Purchased Services Totals</i>	\$0.00	\$0.00	\$0.00	\$3,000.00
	<i>Purchased / contracted services Totals</i>	\$0.00	\$0.00	\$0.00	\$3,000.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	.00	.00	.00	1,500.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
	Department <b>15700 - Public Information Totals</b>	\$0.00	\$0.00	\$0.00	\$84,155.00
	Department <b>26500 - Municipal Court</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	133,949.41	178,768.16	181,983.00	180,250.00
51.1300	Overtime	.00	1,271.00	.00	.00
	<i>Salaries and Wages Totals</i>	\$133,949.41	\$180,039.16	\$181,983.00	\$180,250.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	25,635.92	17,499.84	33,115.00	46,500.00
51.2200	Social Security (FICA) Contributions	9,590.40	13,147.48	12,010.00	14,000.00

# CITY OF FAYETTEVILLE

51.2400	Retirement Contributions	7,076.26	7,172.30	13,889.00	26,500.00
51.2600	Unemployment Insurance	17.75	73.94	20.00	65.00
51.2700	Workers' Compensation	232.10	249.64	250.00	250.00
51.2900	Other Employee Benefits	104.08	80.56	1,067.00	75.00
<i>Employee Benefits Totals</i>		<u>\$42,656.51</u>	<u>\$38,223.76</u>	<u>\$60,351.00</u>	<u>\$87,390.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$176,605.92</u>	<u>\$218,262.92</u>	<u>\$242,334.00</u>	<u>\$267,640.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	52,663.60	46,156.72	55,396.00	55,396.00
52.1300	Technical	45.00	135.00	45.00	45.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$52,708.60</u>	<u>\$46,291.72</u>	<u>\$55,441.00</u>	<u>\$55,441.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	30,739.52	40,344.17	36,519.00	36,519.00
52.2320	Rental of Equipment and Vehicles	.00	1,521.00	1,000.00	1,000.00
<i>Purchased Property Services Totals</i>		<u>\$30,739.52</u>	<u>\$41,865.17</u>	<u>\$37,519.00</u>	<u>\$37,519.00</u>
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	494.34	1,353.54	1,902.00	.00
52.3200	Communications	1,326.46	604.30	1,867.00	1,867.00
52.3300	Advertising	121.10	105.00	158.00	158.00
52.3400	Printing and Binding	101.60	71.08	250.00	250.00
52.3500	Travel	2,593.27	1,188.09	2,600.00	2,600.00
52.3600	Dues and Fees	305,719.20	327,835.05	310,500.00	310,500.00
52.3700	Education and Training	1,225.00	290.00	1,024.00	1,024.00
52.3850	Contract Labor	14,010.55	10,968.30	.00	.00
<i>Other Purchased Services Totals</i>		<u>\$325,591.52</u>	<u>\$342,415.36</u>	<u>\$318,301.00</u>	<u>\$316,399.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$409,039.64</u>	<u>\$430,572.25</u>	<u>\$411,261.00</u>	<u>\$409,359.00</u>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	5,116.97	5,029.27	5,048.00	5,048.00
53.1400	Books and Periodicals	271.07	352.46	358.00	358.00
53.1600	Small Equipment	6,773.23	.00	.00	.00
53.1700	Other Supplies	36.00	.00	.00	.00
<i>Supplies Totals</i>		<u>\$12,197.27</u>	<u>\$5,381.73</u>	<u>\$5,406.00</u>	<u>\$5,406.00</u>
<i>Supplies Totals</i>		<u>\$12,197.27</u>	<u>\$5,381.73</u>	<u>\$5,406.00</u>	<u>\$5,406.00</u>
Department <b>26500 - Municipal Court</b> Totals		<u>\$597,842.83</u>	<u>\$654,216.90</u>	<u>\$659,001.00</u>	<u>\$682,405.00</u>
Department <b>32000 - Police</b>					
<i>Purchased / contracted services</i>					
<i>Other Purchased Services</i>					
53.3200	Communications	.03	.00	.00	.00

# CITY OF FAYETTEVILLE

<i>Other Purchased Services Totals</i>		\$0.03	\$0.00	\$0.00	\$0.00
<i>Purchased / contracted services Totals</i>		\$0.03	\$0.00	\$0.00	\$0.00
Department <b>32000 - Police</b> Totals		\$0.03	\$0.00	\$0.00	\$0.00
Department <b>32100 - Police Administration</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	244,730.23	232,926.77	233,330.00	263,750.00
<i>Salaries and Wages Totals</i>		\$244,730.23	\$232,926.77	\$233,330.00	\$263,750.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	41,971.21	26,291.78	46,265.00	49,293.00
51.2200	Social Security (FICA) Contributions	18,008.01	17,093.96	17,085.00	20,200.00
51.2400	Retirement Contributions	30,310.42	29,094.52	41,915.00	40,500.00
51.2600	Unemployment Insurance	11.42	48.45	10.00	65.00
51.2700	Workers' Compensation	8,030.75	6,001.74	7,250.00	3,900.00
51.2900	Other Employee Benefits	148.49	103.02	1,450.00	75.00
<i>Employee Benefits Totals</i>		\$98,480.30	\$78,633.47	\$113,975.00	\$114,033.00
<i>Personal services and employee benefits Totals</i>		\$343,210.53	\$311,560.24	\$347,305.00	\$377,783.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	2,900.00	2,796.00	5,806.00	75,000.00
52.1300	Technical	716.75	210.00	5,370.00	6,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$3,616.75	\$3,006.00	\$11,176.00	\$81,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	2,286.83	2,467.43	2,688.00	2,688.00
52.2320	Rental of Equipment and Vehicles	.00	.00	338.00	338.00
<i>Purchased Property Services Totals</i>		\$2,286.83	\$2,467.43	\$3,026.00	\$3,026.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	7,654.83	6,393.42	9,377.00	910.00
52.3200	Communications	1,094.92	1,049.17	2,110.00	3,000.00
52.3300	Advertising	1,394.50	391.06	2,692.00	2,692.00
52.3400	Printing and Binding	549.69	212.16	1,641.00	1,641.00
52.3500	Travel	2,649.72	235.00	3,442.00	5,000.00
52.3600	Dues and Fees	250.00	875.00	1,410.00	1,500.00
52.3700	Education and Training	615.93	690.00	2,170.00	5,000.00
<i>Other Purchased Services Totals</i>		\$14,209.59	\$9,845.81	\$22,842.00	\$19,743.00
<i>Purchased / contracted services Totals</i>		\$20,113.17	\$15,319.24	\$37,044.00	\$103,769.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	1,211.90	1,784.06	5,101.00	5,101.00

# CITY OF FAYETTEVILLE

53.1270	Energy - Gasoline/Diesel	1,802.72	1,366.35	2,015.00	2,015.00
53.1400	Books and Periodicals	480.78	488.93	514.00	514.00
53.1700	Other Supplies	295.00	(.99)	556.00	556.00
<i>Supplies Totals</i>		<u>\$3,790.40</u>	<u>\$3,638.35</u>	<u>\$8,186.00</u>	<u>\$8,186.00</u>
<i>Supplies Totals</i>		\$3,790.40	\$3,638.35	\$8,186.00	\$8,186.00
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2500	Other Equipment	.00	10,033.56	.00	.00
<i>Machinery and Equipment Totals</i>		<u>\$0.00</u>	<u>\$10,033.56</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Capital Outlay Totals</i>		<u>\$0.00</u>	<u>\$10,033.56</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department	<b>32100 - Police Administration</b> Totals	\$367,114.10	\$340,551.39	\$392,535.00	\$489,738.00
Department	<b>32210 - Criminal Investigation</b>				
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	444,251.36	563,639.61	463,216.00	685,850.00
51.1300	Overtime	15,665.21	4,284.63	20,517.00	21,000.00
<i>Salaries and Wages Totals</i>		<u>\$459,916.57</u>	<u>\$567,924.24</u>	<u>\$483,733.00</u>	<u>\$706,850.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	93,911.95	88,960.19	81,609.00	136,500.00
51.2200	Social Security (FICA) Contributions	33,007.82	40,472.16	35,436.00	58,100.00
51.2400	Retirement Contributions	40,728.02	81,137.42	91,235.00	115,000.00
51.2600	Unemployment Insurance	41.81	172.54	50.00	250.00
51.2700	Workers' Compensation	12,081.69	19,378.09	17,500.00	14,300.00
51.2900	Other Employee Benefits	558.73	412.12	3,160.00	250.00
<i>Employee Benefits Totals</i>		<u>\$180,330.02</u>	<u>\$230,532.52</u>	<u>\$228,990.00</u>	<u>\$324,400.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$640,246.59</u>	<u>\$798,456.76</u>	<u>\$712,723.00</u>	<u>\$1,031,250.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.00	.00	.00	1,000.00
52.1300	Technical	180.00	150.00	1,121.00	1,121.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$180.00</u>	<u>\$150.00</u>	<u>\$1,121.00</u>	<u>\$2,121.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	10,288.52	7,474.47	11,062.00	15,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	657.00	657.00
<i>Purchased Property Services Totals</i>		<u>\$10,288.52</u>	<u>\$7,474.47</u>	<u>\$11,719.00</u>	<u>\$15,657.00</u>
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	8,650.04	8,541.84	20,261.00	6,310.00
52.3200	Communications	6,134.64	6,037.17	8,689.00	8,689.00
52.3400	Printing and Binding	519.17	475.00	1,359.00	1,359.00

# CITY OF FAYETTEVILLE

52.3500	Travel	164.00	1,260.17	2,493.00	2,700.00
52.3600	Dues and Fees	3,346.50	3,048.00	3,538.00	4,000.00
52.3700	Education and Training	623.00	1,731.00	1,753.00	3,000.00
<i>Other Purchased Services Totals</i>		<u>\$19,437.35</u>	<u>\$21,093.18</u>	<u>\$38,093.00</u>	<u>\$26,058.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$29,905.87</u>	<u>\$28,717.65</u>	<u>\$50,933.00</u>	<u>\$43,836.00</u>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	11,275.59	8,747.25	11,872.00	11,872.00
53.1270	Energy - Gasoline/Diesel	23,973.09	16,596.20	22,046.00	22,046.00
53.1400	Books and Periodicals	42.90	.00	109.00	109.00
53.1700	Other Supplies	3,237.86	2,593.54	2,742.00	2,742.00
<i>Supplies Totals</i>		<u>\$38,529.44</u>	<u>\$27,936.99</u>	<u>\$36,769.00</u>	<u>\$36,769.00</u>
<i>Supplies Totals</i>		<u>\$38,529.44</u>	<u>\$27,936.99</u>	<u>\$36,769.00</u>	<u>\$36,769.00</u>
Department <b>32210 - Criminal Investigation</b>		<u>\$708,681.90</u>	<u>\$855,111.40</u>	<u>\$800,425.00</u>	<u>\$1,111,855.00</u>
Totals					
Department <b>32230 - Patrol</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	1,341,164.89	1,341,840.01	1,496,436.00	1,353,000.00
51.1300	Overtime	43,711.92	18,119.45	46,080.00	60,000.00
<i>Salaries and Wages Totals</i>		<u>\$1,384,876.81</u>	<u>\$1,359,959.46</u>	<u>\$1,542,516.00</u>	<u>\$1,413,000.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	324,167.61	366,125.47	307,964.00	311,500.00
51.2200	Social Security (FICA) Contributions	96,251.56	97,178.35	103,653.00	114,000.00
51.2400	Retirement Contributions	247,983.15	174,528.54	234,965.00	213,000.00
51.2600	Unemployment Insurance	131.42	487.85	125.00	500.00
51.2700	Workers' Compensation	44,881.71	30,070.09	40,400.00	29,200.00
51.2900	Other Employee Benefits	2,125.97	1,660.42	9,400.00	518.00
<i>Employee Benefits Totals</i>		<u>\$715,541.42</u>	<u>\$670,050.72</u>	<u>\$696,507.00</u>	<u>\$668,718.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$2,100,418.23</u>	<u>\$2,030,010.18</u>	<u>\$2,239,023.00</u>	<u>\$2,081,718.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.00	4,739.50	2,244.00	2,244.00
52.1300	Technical	7,116.02	8,595.00	10,000.00	10,000.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$7,116.02</u>	<u>\$13,334.50</u>	<u>\$12,244.00</u>	<u>\$12,244.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	43,329.42	65,453.02	47,573.00	65,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	1,106.00	1,106.00
<i>Purchased Property Services Totals</i>		<u>\$43,329.42</u>	<u>\$65,453.02</u>	<u>\$48,679.00</u>	<u>\$66,106.00</u>
<i>Other Purchased Services</i>					



# CITY OF FAYETTEVILLE

52.3100	Insurance, Other Than Employee Benefits	24,719.78	36,760.12	22,005.00	18,030.00
52.3200	Communications	30,838.82	33,725.09	32,483.00	35,000.00
52.3300	Advertising	.00	1,155.75	5,000.00	2,500.00
52.3400	Printing and Binding	935.95	1,150.00	3,254.00	3,254.00
52.3500	Travel	2,202.90	2,546.41	4,537.00	6,000.00
52.3600	Dues and Fees	428.50	205.00	1,091.00	1,091.00
52.3700	Education and Training	1,426.43	2,709.00	5,927.00	8,000.00
<i>Other Purchased Services Totals</i>		<b>\$60,552.38</b>	<b>\$78,251.37</b>	<b>\$74,297.00</b>	<b>\$73,875.00</b>
<i>Purchased / contracted services Totals</i>		<b>\$110,997.82</b>	<b>\$157,038.89</b>	<b>\$135,220.00</b>	<b>\$152,225.00</b>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	6,311.80	3,950.13	4,896.00	4,896.00
53.1270	Energy - Gasoline/Diesel	102,573.30	85,588.64	93,943.00	75,000.00
53.1400	Books and Periodicals	.00	.00	109.00	109.00
53.1600	Small Equipment	1,926.87	.00	.00	.00
53.1700	Other Supplies	27,006.37	29,917.73	30,868.00	30,868.00
<i>Supplies Totals</i>		<b>\$137,818.34</b>	<b>\$119,456.50</b>	<b>\$129,816.00</b>	<b>\$110,873.00</b>
<i>Supplies Totals</i>		<b>\$137,818.34</b>	<b>\$119,456.50</b>	<b>\$129,816.00</b>	<b>\$110,873.00</b>
Department <b>32230 - Patrol</b> Totals		<b>\$2,349,234.39</b>	<b>\$2,306,505.57</b>	<b>\$2,504,059.00</b>	<b>\$2,344,816.00</b>
Department <b>32600 - Police Stations &amp; Buildings</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	32,569.63	38,798.66	30,157.00	20,000.00
<i>Purchased Property Services Totals</i>		<b>\$32,569.63</b>	<b>\$38,798.66</b>	<b>\$30,157.00</b>	<b>\$20,000.00</b>
<i>Other Purchased Services</i>					
52.3200	Communications	20,028.92	19,533.01	20,809.00	22,000.00
52.3400	Printing and Binding	201.86	210.00	231.00	231.00
52.3850	Contract Labor	273.65	784.00	784.00	784.00
<i>Other Purchased Services Totals</i>		<b>\$20,504.43</b>	<b>\$20,527.01</b>	<b>\$21,824.00</b>	<b>\$23,015.00</b>
<i>Purchased / contracted services Totals</i>		<b>\$53,074.06</b>	<b>\$59,325.67</b>	<b>\$51,981.00</b>	<b>\$43,015.00</b>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	8,698.85	6,681.45	9,099.00	9,099.00
53.1210	Energy - Water / Sewer	2,319.86	2,359.62	2,172.00	2,172.00
53.1220	Energy - Natural Gas	4,551.86	4,983.62	4,775.00	4,775.00
53.1230	Energy - Electricity	26,727.72	27,253.51	21,706.00	28,000.00
53.1270	Energy - Gasoline/Diesel	.00	.00	653.00	2,000.00
53.1400	Books and Periodicals	107.06	.00	.00	.00
53.1700	Other Supplies	1,400.00	.00	1,442.00	1,442.00
<i>Supplies Totals</i>		<b>\$43,805.35</b>	<b>\$41,278.20</b>	<b>\$39,847.00</b>	<b>\$47,488.00</b>

# CITY OF FAYETTEVILLE

<i>Supplies Totals</i>		\$43,805.35	\$41,278.20	\$39,847.00	\$47,488.00
Department	<b>32600 - Police Stations &amp; Buildings</b>	\$96,879.41	\$100,603.87	\$91,828.00	\$90,503.00
<i>Totals</i>					
Department	<b>32950 - Support Services</b>				
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	179,032.41	313,499.27	368,868.00	249,000.00
51.1300	Overtime	.00	159.60	.00	5,000.00
<i>Salaries and Wages Totals</i>		\$179,032.41	\$313,658.87	\$368,868.00	\$254,000.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	27,732.32	39,862.87	48,463.00	35,000.00
51.2200	Social Security (FICA) Contributions	13,984.75	23,140.28	28,219.00	20,000.00
51.2400	Retirement Contributions	29,626.48	51,042.96	67,916.00	37,800.00
51.2600	Unemployment Insurance	19.01	89.62	50.00	100.00
51.2700	Workers' Compensation	4,319.60	11,098.14	11,000.00	5,250.00
51.2900	Other Employee Benefits	209.50	154.54	2,440.00	150.00
<i>Employee Benefits Totals</i>		\$75,891.66	\$125,388.41	\$158,088.00	\$98,300.00
<i>Personal services and employee benefits Totals</i>		\$254,924.07	\$439,047.28	\$526,956.00	\$352,300.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.00	.00	.00	1,000.00
52.1300	Technical	36,993.44	59,106.59	45,590.00	.00
<i>Purchased Professional and Technical Services Totals</i>		\$36,993.44	\$59,106.59	\$45,590.00	\$1,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	8,958.17	8,109.36	8,434.00	10,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	109.00	109.00
<i>Purchased Property Services Totals</i>		\$8,958.17	\$8,109.36	\$8,543.00	\$10,109.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	10,550.03	7,467.63	14,833.00	2,710.00
52.3200	Communications	4,519.25	1,757.84	5,018.00	5,018.00
52.3300	Advertising	93.60	.00	.00	2,000.00
52.3400	Printing and Binding	890.00	100.00	2,025.00	2,000.00
52.3500	Travel	851.12	957.21	2,354.00	4,000.00
52.3600	Dues and Fees	4,115.00	705.00	4,712.00	5,700.00
52.3700	Education and Training	6,085.56	4,063.00	4,096.00	6,000.00
52.3850	Contract Labor	32,074.17	5,140.41	.00	.00
<i>Other Purchased Services Totals</i>		\$59,178.73	\$20,191.09	\$33,038.00	\$27,428.00
<i>Purchased / contracted services Totals</i>		\$105,130.34	\$87,407.04	\$87,171.00	\$38,537.00
<i>Supplies</i>					
<i>Supplies</i>					

# CITY OF FAYETTEVILLE

53.1100	General Supplies and Materials	22,660.36	31,889.07	74,976.00	74,976.00
53.1102	Shop with a Cop	3,500.00	3,105.00	3,243.00	3,243.00
53.1104	Police Explorers	.00	.00	111.00	500.00
53.1270	Energy - Gasoline/Diesel	5,367.25	5,507.10	5,607.00	4,000.00
53.1700	Other Supplies	939.93	4,671.03	7,657.00	5,000.00
<i>Supplies Totals</i>		\$32,467.54	\$45,172.20	\$91,594.00	\$87,719.00
<i>Supplies Totals</i>		\$32,467.54	\$45,172.20	\$91,594.00	\$87,719.00
Department <b>32950 - Support Services</b> Totals		\$392,521.95	\$571,626.52	\$705,721.00	\$478,556.00
Department <b>35100 - Fire Administration</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	201,978.42	218,539.67	237,188.00	243,000.00
51.1300	Overtime	.00	218.00	.00	.00
<i>Salaries and Wages Totals</i>		\$201,978.42	\$218,757.67	\$237,188.00	\$243,000.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	29,755.85	48,794.68	45,399.00	49,500.00
51.2200	Social Security (FICA) Contributions	14,245.65	15,274.55	18,145.00	19,000.00
51.2400	Retirement Contributions	35,344.94	33,773.04	45,495.00	42,000.00
51.2600	Unemployment Insurance	11.41	48.45	20.00	50.00
51.2700	Workers' Compensation	3,681.46	3,443.91	3,240.00	7,000.00
51.2900	Other Employee Benefits	218.33	154.36	1,520.00	60.00
<i>Employee Benefits Totals</i>		\$83,257.64	\$101,488.99	\$113,819.00	\$117,610.00
<i>Personal services and employee benefits Totals</i>		\$285,236.06	\$320,246.66	\$351,007.00	\$360,610.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	580.00	.00	1,000.00	1,000.00
52.1300	Technical	45.00	.00	500.00	500.00
<i>Purchased Professional and Technical Services Totals</i>		\$625.00	\$0.00	\$1,500.00	\$1,500.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	1,291.06	2,179.00	1,644.00	1,644.00
<i>Purchased Property Services Totals</i>		\$1,291.06	\$2,179.00	\$1,644.00	\$1,644.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	4,561.08	3,722.16	5,906.00	4,515.00
52.3200	Communications	2,598.89	3,070.77	2,600.00	2,600.00
52.3300	Advertising	113.80	.00	102.00	102.00
52.3400	Printing and Binding	353.20	372.16	549.00	549.00
52.3500	Travel	31.64	.00	800.00	800.00
52.3600	Dues and Fees	966.99	857.27	1,024.00	1,024.00
52.3700	Education and Training	1,491.41	1,250.00	1,024.00	1,024.00

# CITY OF FAYETTEVILLE

<i>Other Purchased Services Totals</i>		\$10,117.01	\$9,272.36	\$12,005.00	\$10,614.00
<i>Purchased / contracted services Totals</i>		\$12,033.07	\$11,451.36	\$15,149.00	\$13,758.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	872.82	1,386.29	1,182.00	1,182.00
53.1270	Energy - Gasoline/Diesel	1,238.94	1,637.33	1,500.00	1,500.00
53.1400	Books and Periodicals	819.59	784.93	417.00	417.00
53.1600	Small Equipment	3,528.00	3,702.20	2,500.00	2,500.00
53.1700	Other Supplies	1,300.45	1,540.65	1,250.00	1,250.00
<i>Supplies Totals</i>		\$7,759.80	\$9,051.40	\$6,849.00	\$6,849.00
<i>Supplies Totals</i>		\$7,759.80	\$9,051.40	\$6,849.00	\$6,849.00
Department <b>35100 - Fire Administration</b> Totals		\$305,028.93	\$340,749.42	\$373,005.00	\$381,217.00
Department <b>35200 - Fire Fighting</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	1,322,400.94	1,535,960.21	1,557,996.00	1,573,000.00
51.1300	Overtime	73,839.47	149,759.16	58,424.00	60,000.00
<i>Salaries and Wages Totals</i>		\$1,396,240.41	\$1,685,719.37	\$1,616,420.00	\$1,633,000.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	280,600.71	349,713.26	408,845.00	433,000.00
51.2200	Social Security (FICA) Contributions	103,098.91	122,414.12	119,187.00	125,000.00
51.2400	Retirement Contributions	167,845.86	161,863.36	297,861.00	250,000.00
51.2600	Unemployment Insurance	179.29	596.54	125.00	550.00
51.2700	Workers' Compensation	23,225.41	37,528.73	24,000.00	52,000.00
51.2900	Other Employee Benefits	5,134.69	6,098.60	10,790.00	750.00
<i>Employee Benefits Totals</i>		\$580,084.87	\$678,214.61	\$860,808.00	\$861,300.00
<i>Personal services and employee benefits Totals</i>		\$1,976,325.28	\$2,363,933.98	\$2,477,228.00	\$2,494,300.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	32,700.50	21,781.48	34,350.00	29,000.00
52.1300	Technical	8,532.50	5,920.00	1,000.00	1,500.00
<i>Purchased Professional and Technical Services Totals</i>		\$41,233.00	\$27,701.48	\$35,350.00	\$30,500.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	46,752.08	31,153.73	35,950.00	45,000.00
52.2320	Rental of Equipment and Vehicles	.00	350.00	.00	.00
<i>Purchased Property Services Totals</i>		\$46,752.08	\$31,503.73	\$35,950.00	\$45,000.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	3,799.08	15,683.97	7,946.00	19,185.00
52.3200	Communications	5,052.89	5,267.52	8,380.00	8,380.00

# CITY OF FAYETTEVILLE

52.3300	Advertising	.00	.00	500.00	500.00
52.3400	Printing and Binding	528.52	405.00	500.00	500.00
52.3500	Travel	4,626.00	3,752.50	6,000.00	6,000.00
52.3600	Dues and Fees	280.00	402.00	500.00	2,000.00
52.3700	Education and Training	4,644.00	7,908.00	11,500.00	11,500.00
<i>Other Purchased Services Totals</i>		<u>\$18,930.49</u>	<u>\$33,418.99</u>	<u>\$35,326.00</u>	<u>\$48,065.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$106,915.57</u>	<u>\$92,624.20</u>	<u>\$106,626.00</u>	<u>\$123,565.00</u>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	54,840.07	43,137.68	28,000.00	28,000.00
53.1105	Fire Christmas	.00	650.00	.00	500.00
53.1270	Energy - Gasoline/Diesel	25,663.22	16,635.11	20,000.00	17,000.00
53.1400	Books and Periodicals	341.90	293.50	2,000.00	1,500.00
53.1600	Small Equipment	58,687.03	30,939.56	57,000.00	50,000.00
53.1700	Other Supplies	22,514.42	15,562.47	23,400.00	23,400.00
<i>Supplies Totals</i>		<u>\$162,046.64</u>	<u>\$107,218.32</u>	<u>\$130,400.00</u>	<u>\$120,400.00</u>
<i>Supplies Totals</i>		<u>\$162,046.64</u>	<u>\$107,218.32</u>	<u>\$130,400.00</u>	<u>\$120,400.00</u>
Department <b>35200 - Fire Fighting</b> Totals		<u>\$2,245,287.49</u>	<u>\$2,563,776.50</u>	<u>\$2,714,254.00</u>	<u>\$2,738,265.00</u>
Department <b>35300 - Fire Prevention</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	106,750.13	113,439.23	115,748.00	245,500.00
<i>Salaries and Wages Totals</i>		<u>\$106,750.13</u>	<u>\$113,439.23</u>	<u>\$115,748.00</u>	<u>\$245,500.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	13,716.10	12,695.88	11,557.00	48,250.00
51.2200	Social Security (FICA) Contributions	7,912.05	8,478.71	8,855.00	19,000.00
51.2400	Retirement Contributions	11,490.60	10,608.23	13,415.00	37,500.00
51.2600	Unemployment Insurance	7.60	32.30	10.00	50.00
51.2700	Workers' Compensation	1,888.40	2,062.56	1,860.00	8,000.00
51.2900	Other Employee Benefits	139.66	102.90	775.00	60.00
<i>Employee Benefits Totals</i>		<u>\$35,154.41</u>	<u>\$33,980.58</u>	<u>\$36,472.00</u>	<u>\$112,860.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$141,904.54</u>	<u>\$147,419.81</u>	<u>\$152,220.00</u>	<u>\$358,360.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	580.00	.00	1,000.00	1,500.00
52.1300	Technical	45.00	30.00	1,000.00	2,000.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$625.00</u>	<u>\$30.00</u>	<u>\$2,000.00</u>	<u>\$3,500.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	595.27	373.25	600.00	2,000.00
<i>Purchased Property Services Totals</i>		<u>\$595.27</u>	<u>\$373.25</u>	<u>\$600.00</u>	<u>\$2,000.00</u>

# CITY OF FAYETTEVILLE

## Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	3,799.08	3,231.02	3,279.00	1,130.00
52.3200	Communications	1,996.39	2,119.80	1,416.00	2,000.00
52.3400	Printing and Binding	210.00	.00	108.00	500.00
52.3600	Dues and Fees	1,396.50	1,353.50	600.00	1,500.00
52.3700	Education and Training	2,060.00	992.00	800.00	1,500.00

<i>Other Purchased Services Totals</i>		\$9,461.97	\$7,696.32	\$6,203.00	\$6,630.00
--	--	------------	------------	------------	------------

<i>Purchased / contracted services Totals</i>		\$10,682.24	\$8,099.57	\$8,803.00	\$12,130.00
---	--	-------------	------------	------------	-------------

## Supplies

### Supplies

53.1100	General Supplies and Materials	544.34	246.14	1,500.00	4,000.00
53.1270	Energy - Gasoline/Diesel	3,097.58	2,028.11	2,814.00	3,500.00
53.1400	Books and Periodicals	192.44	.00	500.00	1,000.00
53.1600	Small Equipment	3,348.00	99.95	.00	.00
53.1700	Other Supplies	54.30	930.50	1,300.00	2,000.00

<i>Supplies Totals</i>		\$7,236.66	\$3,304.70	\$6,114.00	\$10,500.00
------------------------	--	------------	------------	------------	-------------

<i>Supplies Totals</i>		\$7,236.66	\$3,304.70	\$6,114.00	\$10,500.00
------------------------	--	------------	------------	------------	-------------

Department <b>35300 - Fire Prevention</b> Totals		\$159,823.44	\$158,824.08	\$167,137.00	\$380,990.00
--	--	--------------	--------------	--------------	--------------

## Department 35400 - Fire Training

### Personal services and employee benefits

#### Salaries and Wages

51.1100	Regular Employees	.00	.00	60,000.00	.00
---------	-------------------	-----	-----	-----------	-----

<i>Salaries and Wages Totals</i>		\$0.00	\$0.00	\$60,000.00	\$0.00
----------------------------------	--	--------	--------	-------------	--------

#### Employee Benefits

51.2100	Group Insurance	.00	.00	12,000.00	.00
51.2200	Social Security (FICA) Contributions	.00	.00	4,556.00	.00
51.2400	Retirement Contributions	.00	.00	13,996.00	.00
51.2600	Unemployment Insurance	.00	.00	10.00	.00
51.2700	Workers' Compensation	.00	.00	1,338.00	.00
51.2900	Other Employee Benefits	.00	.00	396.00	.00

<i>Employee Benefits Totals</i>		\$0.00	\$0.00	\$32,296.00	\$0.00
---------------------------------	--	--------	--------	-------------	--------

<i>Personal services and employee benefits Totals</i>		\$0.00	\$0.00	\$92,296.00	\$0.00
---	--	--------	--------	-------------	--------

### Purchased / contracted services

#### Purchased Professional and Technical Services

52.1200	Professional	.00	.00	500.00	.00
52.1300	Technical	.00	.00	1,000.00	.00

<i>Purchased Professional and Technical Services Totals</i>		\$0.00	\$0.00	\$1,500.00	\$0.00
---	--	--------	--------	------------	--------

#### Purchased Property Services

52.2200	Repairs and Maintenance	.00	.00	1,310.00	.00
---------	-------------------------	-----	-----	----------	-----

# CITY OF FAYETTEVILLE

<i>Purchased Property Services Totals</i>		\$0.00	\$0.00	\$1,310.00	\$0.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	.00	464.87	5,000.00	.00
52.3200	Communications	.00	.00	650.00	.00
52.3400	Printing and Binding	.00	.00	100.00	.00
<i>Other Purchased Services Totals</i>		\$0.00	\$464.87	\$5,750.00	\$0.00
<i>Purchased / contracted services Totals</i>		\$0.00	\$464.87	\$8,560.00	\$0.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	.00	.00	500.00	.00
53.1270	Energy - Gasoline/Diesel	.00	.00	750.00	.00
53.1400	Books and Periodicals	.00	.00	500.00	.00
53.1700	Other Supplies	.00	.00	650.00	.00
<i>Supplies Totals</i>		\$0.00	\$0.00	\$2,400.00	\$0.00
<i>Supplies Totals</i>		\$0.00	\$0.00	\$2,400.00	\$0.00
Department <b>35400 - Fire Training</b> Totals		\$0.00	\$464.87	\$103,256.00	\$0.00
Department <b>35701 - Fire Station 91 &amp; Headquarters</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	8,526.63	30,053.13	15,000.00	12,000.00
<i>Purchased Property Services Totals</i>		\$8,526.63	\$30,053.13	\$15,000.00	\$12,000.00
<i>Other Purchased Services</i>					
52.3200	Communications	9,050.01	10,075.12	13,500.00	10,500.00
52.3700	Education and Training	.00	580.85	.00	.00
<i>Other Purchased Services Totals</i>		\$9,050.01	\$10,655.97	\$13,500.00	\$10,500.00
<i>Purchased / contracted services Totals</i>		\$17,576.64	\$40,709.10	\$28,500.00	\$22,500.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	4,040.48	15,558.68	3,500.00	3,500.00
53.1210	Energy - Water / Sewer	1,136.04	1,034.67	1,156.00	1,156.00
53.1220	Energy - Natural Gas	2,883.12	3,172.62	3,834.00	3,834.00
53.1230	Energy - Electricity	19,267.01	17,799.96	19,590.00	19,590.00
<i>Supplies Totals</i>		\$27,326.65	\$37,565.93	\$28,080.00	\$28,080.00
<i>Supplies Totals</i>		\$27,326.65	\$37,565.93	\$28,080.00	\$28,080.00
Department <b>35701 - Fire Station 91 &amp; Headquarters</b> Totals		\$44,903.29	\$78,275.03	\$56,580.00	\$50,580.00
Department <b>35702 - Fire Station 92</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	4,419.28	4,754.51	11,150.00	9,000.00

# CITY OF FAYETTEVILLE

<i>Purchased Property Services Totals</i>		\$4,419.28	\$4,754.51	\$11,150.00	\$9,000.00
<i>Other Purchased Services</i>					
52.3200	Communications	6,062.79	8,019.54	12,000.00	8,000.00
52.3850	Contract Labor	.00	250.00	.00	.00
<i>Other Purchased Services Totals</i>		\$6,062.79	\$8,269.54	\$12,000.00	\$8,000.00
<i>Purchased / contracted services Totals</i>		\$10,482.07	\$13,024.05	\$23,150.00	\$17,000.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	1,136.77	202.24	.00	2,000.00
53.1210	Energy - Water / Sewer	51.46	52.44	12.00	200.00
53.1220	Energy - Natural Gas	2,843.21	3,456.74	2,500.00	2,500.00
53.1230	Energy - Electricity	6,775.99	9,362.43	8,000.00	7,800.00
<i>Supplies Totals</i>		\$10,807.43	\$13,073.85	\$10,512.00	\$12,500.00
<i>Supplies Totals</i>		\$10,807.43	\$13,073.85	\$10,512.00	\$12,500.00
Department <b>35702 - Fire Station 92</b> Totals		\$21,289.50	\$26,097.90	\$33,662.00	\$29,500.00
Department <b>35703 - Fire Station 93</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.2110	Disposal	2,383.81	.00	.00	.00
52.2310	Rental of Land & buildings	9,450.00	10,989.00	11,000.00	11,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$11,833.81	\$10,989.00	\$11,000.00	\$11,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	281.87	469.55	2,000.00	1,000.00
<i>Purchased Property Services Totals</i>		\$281.87	\$469.55	\$2,000.00	\$1,000.00
<i>Other Purchased Services</i>					
52.3200	Communications	2,054.14	4,071.29	1,500.00	1,500.00
<i>Other Purchased Services Totals</i>		\$2,054.14	\$4,071.29	\$1,500.00	\$1,500.00
<i>Purchased / contracted services Totals</i>		\$14,169.82	\$15,529.84	\$14,500.00	\$13,500.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	1,508.34	88.25	.00	.00
53.1220	Energy - Natural Gas	326.18	707.59	1,000.00	1,000.00
53.1230	Energy - Electricity	.00	.00	2,400.00	2,400.00
53.1600	Small Equipment	8,855.01	.00	.00	.00
<i>Supplies Totals</i>		\$10,689.53	\$795.84	\$3,400.00	\$3,400.00
<i>Supplies Totals</i>		\$10,689.53	\$795.84	\$3,400.00	\$3,400.00
<i>Capital Outlay</i>					
<i>Property</i>					
54.1300	Building and Building Improvements	17,150.00	.00	.00	.00



# CITY OF FAYETTEVILLE

<i>Property Totals</i>		\$17,150.00	\$0.00	\$0.00	\$0.00
<i>Capital Outlay Totals</i>		\$17,150.00	\$0.00	\$0.00	\$0.00
Department	<b>35703 - Fire Station 93 Totals</b>	\$42,009.35	\$16,325.68	\$17,900.00	\$16,900.00
Department	<b>41000 - Public Works Administration</b>				
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	61,845.59	74,711.56	85,819.00	90,000.00
<i>Salaries and Wages Totals</i>		\$61,845.59	\$74,711.56	\$85,819.00	\$90,000.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	11,651.13	11,180.64	10,383.00	16,500.00
51.2200	Social Security (FICA) Contributions	4,516.08	5,472.89	5,800.00	6,900.00
51.2400	Retirement Contributions	9,725.80	9,661.40	14,321.00	15,000.00
51.2600	Unemployment Insurance	3.80	16.15	10.00	35.00
51.2700	Workers' Compensation	5,124.15	3,900.54	4,290.00	4,000.00
51.2900	Other Employee Benefits	78.67	51.46	487.00	25.00
<i>Employee Benefits Totals</i>		\$31,099.63	\$30,283.08	\$35,291.00	\$42,460.00
<i>Personal services and employee benefits Totals</i>		\$92,945.22	\$104,994.64	\$121,110.00	\$132,460.00
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	333.53	205.70	300.00	300.00
52.2320	Rental of Equipment and Vehicles	.00	.00	500.00	500.00
<i>Purchased Property Services Totals</i>		\$333.53	\$205.70	\$800.00	\$800.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	4,650.78	4,496.24	6,799.00	269.00
52.3200	Communications	2,970.02	2,999.63	3,000.00	3,000.00
52.3500	Travel	.00	.00	500.00	500.00
52.3600	Dues and Fees	30.00	.00	100.00	100.00
52.3700	Education and Training	146.43	.00	1,000.00	1,000.00
52.3850	Contract Labor	.00	.00	500.00	500.00
<i>Other Purchased Services Totals</i>		\$7,797.23	\$7,495.87	\$11,899.00	\$5,369.00
<i>Purchased / contracted services Totals</i>		\$8,130.76	\$7,701.57	\$12,699.00	\$6,169.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	160.78	14.26	100.00	100.00
53.1700	Other Supplies	36.00	.00	.00	.00
<i>Supplies Totals</i>		\$196.78	\$14.26	\$100.00	\$100.00
<i>Supplies Totals</i>		\$196.78	\$14.26	\$100.00	\$100.00
Department	<b>41000 - Public Works Administration Totals</b>	\$101,272.76	\$112,710.47	\$133,909.00	\$138,729.00
Department	<b>42000 - Highways and Streets</b>				

# CITY OF FAYETTEVILLE

## Personal services and employee benefits

### Salaries and Wages

51.1100	Regular Employees	190,223.77	232,212.18	248,830.00	288,000.00
51.1300	Overtime	.00	360.15	.00	1,000.00
<i>Salaries and Wages Totals</i>		<u>\$190,223.77</u>	<u>\$232,572.33</u>	<u>\$248,830.00</u>	<u>\$289,000.00</u>

### Employee Benefits

51.2100	Group Insurance	56,591.55	55,652.30	56,070.00	71,500.00
51.2200	Social Security (FICA) Contributions	13,821.35	16,636.71	19,036.00	22,500.00
51.2400	Retirement Contributions	33,101.79	31,504.20	46,456.00	48,000.00
51.2600	Unemployment Insurance	19.01	94.23	20.00	120.00
51.2700	Workers' Compensation	11,203.06	11,097.68	16,800.00	14,500.00
51.2900	Other Employee Benefits	349.16	257.26	1,830.00	150.00
<i>Employee Benefits Totals</i>		<u>\$115,085.92</u>	<u>\$115,242.38</u>	<u>\$140,212.00</u>	<u>\$156,770.00</u>

### Personal services and employee benefits Totals

\$305,309.69      \$347,814.71      \$389,042.00      \$445,770.00

## Purchased / contracted services

### Purchased Professional and Technical Services

52.1200	Professional	848.90	.00	700.00	700.00
52.1300	Technical	120.00	.00	200.00	200.00
52.2110	Disposal	.00	.00	100.00	100.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$968.90</u>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>

### Purchased Property Services

52.2200	Repairs and Maintenance	10,201.94	23,942.89	30,000.00	50,000.00
<i>Purchased Property Services Totals</i>		<u>\$10,201.94</u>	<u>\$23,942.89</u>	<u>\$30,000.00</u>	<u>\$50,000.00</u>

### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	6,875.90	6,220.21	7,281.00	1,600.00
52.3200	Communications	9,169.59	8,404.34	8,500.00	8,500.00
52.3300	Advertising	44.20	.00	100.00	100.00
52.3400	Printing and Binding	.00	.00	50.00	50.00
52.3500	Travel	.00	.00	200.00	200.00
52.3600	Dues and Fees	30.00	.00	100.00	100.00
52.3700	Education and Training	.00	.00	2,000.00	2,000.00
52.3850	Contract Labor	30,150.23	40,188.05	50,000.00	50,000.00
52.3901	Steet Sweeping	.00	.00	2,000.00	2,000.00
<i>Other Purchased Services Totals</i>		<u>\$46,269.92</u>	<u>\$54,812.60</u>	<u>\$70,231.00</u>	<u>\$64,550.00</u>

### Purchased / contracted services Totals

\$57,440.76      \$78,755.49      \$101,231.00      \$115,550.00

## Supplies

### Supplies

53.1100	General Supplies and Materials	66,323.78	59,928.67	60,000.00	35,000.00
53.1210	Energy - Water / Sewer	1,193.89	909.97	1,500.00	1,500.00
53.1230	Energy - Electricity	319,092.09	302,933.57	310,000.00	310,000.00

# CITY OF FAYETTEVILLE

53.1270	Energy - Gasoline/Diesel	16,084.78	13,302.09	18,000.00	18,000.00
53.1600	Small Equipment	3,743.98	5,387.28	4,000.00	4,000.00
53.1700	Other Supplies	109.99	.00	2,500.00	2,500.00
<i>Supplies Totals</i>		<u>\$406,548.51</u>	<u>\$382,461.58</u>	<u>\$396,000.00</u>	<u>\$371,000.00</u>
<i>Supplies Totals</i>		<u>\$406,548.51</u>	<u>\$382,461.58</u>	<u>\$396,000.00</u>	<u>\$371,000.00</u>
Department	<b>42000 - Highways and Streets</b> Totals	<u>\$769,298.96</u>	<u>\$809,031.78</u>	<u>\$886,273.00</u>	<u>\$932,320.00</u>
Department	<b>62200 - Park Areas</b>				
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	.00	.00	80,000.00	.00
<i>Purchased Property Services Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$80,000.00</u>	<u>\$0.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$80,000.00</u>	<u>\$0.00</u>
Department	<b>62200 - Park Areas</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$80,000.00</u>	<u>\$0.00</u>
Department	<b>72000 - Inspection</b>				
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	167,260.69	208,873.31	229,565.00	234,500.00
<i>Salaries and Wages Totals</i>		<u>\$167,260.69</u>	<u>\$208,873.31</u>	<u>\$229,565.00</u>	<u>\$234,500.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	25,172.92	27,029.21	24,023.00	35,500.00
51.2200	Social Security (FICA) Contributions	12,788.94	15,723.80	17,562.00	18,000.00
51.2400	Retirement Contributions	9,860.04	9,291.26	31,542.00	36,000.00
51.2600	Unemployment Insurance	22.14	44.54	20.00	100.00
51.2700	Workers' Compensation	1,160.15	2,362.55	2,250.00	7,200.00
51.2900	Other Employee Benefits	221.26	200.86	1,600.00	100.00
<i>Employee Benefits Totals</i>		<u>\$49,225.45</u>	<u>\$54,652.22</u>	<u>\$76,997.00</u>	<u>\$96,900.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$216,486.14</u>	<u>\$263,525.53</u>	<u>\$306,562.00</u>	<u>\$331,400.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.93	.00	.00	.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$0.93</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	5,480.49	6,405.26	6,418.00	6,418.00
52.2320	Rental of Equipment and Vehicles	.00	.00	.00	2,150.00
<i>Purchased Property Services Totals</i>		<u>\$5,480.49</u>	<u>\$6,405.26</u>	<u>\$6,418.00</u>	<u>\$8,568.00</u>
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	705.12	1,022.10	1,111.00	621.00
52.3200	Communications	2,538.98	1,739.32	1,818.00	1,818.00
52.3300	Advertising	765.85	551.83	708.00	708.00

# CITY OF FAYETTEVILLE

52.3500	Travel	79.00	598.96	610.00	610.00
52.3600	Dues and Fees	305.00	219.00	219.00	219.00
52.3700	Education and Training	2,975.50	4,286.00	5,656.00	5,656.00
52.3850	Contract Labor	20,386.35	.00	20,000.00	.00
<i>Other Purchased Services Totals</i>		<i>\$27,755.80</i>	<i>\$8,417.21</i>	<i>\$30,122.00</i>	<i>\$9,632.00</i>
<i>Purchased / contracted services Totals</i>		<i>\$33,237.22</i>	<i>\$14,822.47</i>	<i>\$36,540.00</i>	<i>\$18,200.00</i>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	4,261.38	2,044.14	2,200.00	2,200.00
53.1270	Energy - Gasoline/Diesel	3,702.07	2,764.70	3,067.00	3,067.00
53.1400	Books and Periodicals	246.00	.00	329.00	329.00
53.1600	Small Equipment	.00	.00	273.00	7,200.00
53.1700	Other Supplies	313.00	76.00	307.00	307.00
<i>Supplies Totals</i>		<i>\$8,522.45</i>	<i>\$4,884.84</i>	<i>\$6,176.00</i>	<i>\$13,103.00</i>
<i>Supplies Totals</i>		<i>\$8,522.45</i>	<i>\$4,884.84</i>	<i>\$6,176.00</i>	<i>\$13,103.00</i>
Department <b>72000 - Inspection</b> Totals		\$258,245.81	\$283,232.84	\$349,278.00	\$362,703.00
Department <b>74000 - Planning and Zoning</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	81,172.16	90,917.52	133,482.00	311,500.00
51.1300	Overtime	.00	2,920.05	.00	5,000.00
<i>Salaries and Wages Totals</i>		<i>\$81,172.16</i>	<i>\$93,837.57</i>	<i>\$133,482.00</i>	<i>\$316,500.00</i>
<i>Employee Benefits</i>					
51.2100	Group Insurance	15,863.95	11,424.48	29,912.00	34,000.00
51.2200	Social Security (FICA) Contributions	5,515.13	6,285.21	10,212.00	24,500.00
51.2400	Retirement Contributions	11,175.96	10,318.56	20,899.00	39,500.00
51.2600	Unemployment Insurance	8.85	28.36	10.00	120.00
51.2700	Workers' Compensation	1,241.29	262.39	600.00	450.00
51.2900	Other Employee Benefits	65.72	60.46	765.00	110.00
<i>Employee Benefits Totals</i>		<i>\$33,870.90</i>	<i>\$28,379.46</i>	<i>\$62,398.00</i>	<i>\$98,680.00</i>
<i>Personal services and employee benefits Totals</i>		<i>\$115,043.06</i>	<i>\$122,217.03</i>	<i>\$195,880.00</i>	<i>\$415,180.00</i>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	41,953.75	23,689.77	93,325.00	40,000.00
52.1300	Technical	.00	.00	33.00	33.00
<i>Purchased Professional and Technical Services Totals</i>		<i>\$41,953.75</i>	<i>\$23,689.77</i>	<i>\$93,358.00</i>	<i>\$40,033.00</i>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	6,781.67	6,029.36	7,475.00	3,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	592.00	592.00
<i>Purchased Property Services Totals</i>		<i>\$6,781.67</i>	<i>\$6,029.36</i>	<i>\$8,067.00</i>	<i>\$3,592.00</i>

# CITY OF FAYETTEVILLE

## Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	465.72	805.00	805.00	1,242.00
52.3200	Communications	929.17	469.80	554.00	554.00
52.3300	Advertising	1,108.00	1,846.46	3,674.00	3,674.00
52.3400	Printing and Binding	141.60	130.00	224.00	224.00
52.3500	Travel	95.76	.00	463.00	3,500.00
52.3600	Dues and Fees	539.62	475.47	831.00	1,500.00
52.3700	Education and Training	1,291.43	2,030.00	2,074.00	2,200.00
52.3850	Contract Labor	.00	30,863.86	.00	.00

### Other Purchased Services Totals

\$4,571.30	\$36,620.59	\$8,625.00	\$12,894.00
------------	-------------	------------	-------------

### Purchased / contracted services Totals

\$53,306.72	\$66,339.72	\$110,050.00	\$56,519.00
-------------	-------------	--------------	-------------

## Supplies

### Supplies

53.1100	General Supplies and Materials	390.73	1,564.05	1,577.00	2,577.00
53.1270	Energy - Gasoline/Diesel	.00	.00	106.00	106.00
53.1400	Books and Periodicals	293.92	222.00	222.00	320.00
53.1700	Other Supplies	.00	.00	56.00	.00

### Supplies Totals

\$684.65	\$1,786.05	\$1,961.00	\$3,003.00
----------	------------	------------	------------

### Supplies Totals

\$684.65	\$1,786.05	\$1,961.00	\$3,003.00
----------	------------	------------	------------

### Department 74000 - Planning and Zoning Totals

\$169,034.43	\$190,342.80	\$307,891.00	\$474,702.00
--------------	--------------	--------------	--------------

### Department 74900 - Engineering and Development

#### Purchased / contracted services

#### Purchased Professional and Technical Services

52.1200	Professional	38,905.50	180,293.97	50,000.00	40,000.00
Purchased Professional and Technical Services Totals		\$38,905.50	\$180,293.97	\$50,000.00	\$40,000.00

#### Other Purchased Services

52.3200	Communications	118.53	28.09	120.00	120.00
52.3300	Advertising	380.00	1,650.08	220.00	220.00

### Other Purchased Services Totals

\$498.53	\$1,678.17	\$340.00	\$340.00
----------	------------	----------	----------

### Purchased / contracted services Totals

\$39,404.03	\$181,972.14	\$50,340.00	\$40,340.00
-------------	--------------	-------------	-------------

## Supplies

### Supplies

53.1100	General Supplies and Materials	112.10	.00	.00	.00
---------	--------------------------------	--------	-----	-----	-----

### Supplies Totals

\$112.10	\$0.00	\$0.00	\$0.00
----------	--------	--------	--------

### Supplies Totals

\$112.10	\$0.00	\$0.00	\$0.00
----------	--------	--------	--------

### Department 74900 - Engineering and Development Totals

\$39,516.13	\$181,972.14	\$50,340.00	\$40,340.00
-------------	--------------	-------------	-------------

### Department 75200 - Economic Development

#### Personal services and employee benefits

#### Salaries and Wages

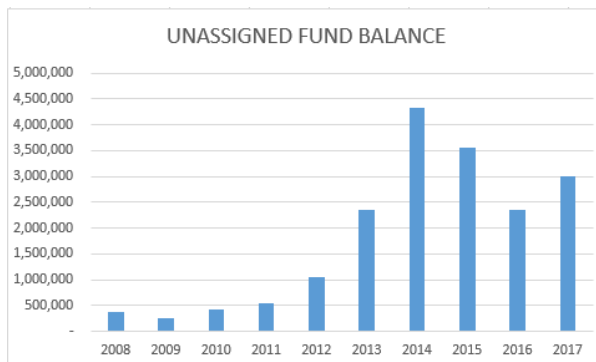
# CITY OF FAYETTEVILLE

51.1100	Regular Employees	.00	.00	45,350.00	41,771.00
<i>Salaries and Wages Totals</i>		\$0.00	\$0.00	\$45,350.00	\$41,771.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	.00	.00	.00	9,500.00
51.2200	Social Security (FICA) Contributions	.00	.00	.00	3,250.00
51.2400	Retirement Contributions	.00	.00	.00	6,500.00
51.2600	Unemployment Insurance	.00	.00	.00	10.00
51.2700	Workers' Compensation	.00	.00	.00	1,500.00
51.2900	Other Employee Benefits	.00	.00	.00	10.00
<i>Employee Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$20,770.00
<i>Personal services and employee benefits Totals</i>		\$0.00	\$0.00	\$45,350.00	\$62,541.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
51.1200	Professional	.00	.00	53,500.00	40,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$0.00	\$0.00	\$53,500.00	\$40,000.00
<i>Other Purchased Services</i>					
52.3200	Communications	.00	.00	.00	200.00
52.3500	Travel	.00	.00	.00	4,000.00
52.3600	Dues and Fees	.00	.00	.00	800.00
52.3700	Education and Training	.00	.00	.00	1,500.00
<i>Other Purchased Services Totals</i>		\$0.00	\$0.00	\$0.00	\$6,500.00
<i>Purchased / contracted services Totals</i>		\$0.00	\$0.00	\$53,500.00	\$46,500.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	.00	.00	.00	600.00
<i>Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$600.00
<i>Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$600.00
Department <b>75200 - Economic Development</b> Totals		\$0.00	\$0.00	\$98,850.00	\$109,641.00
Department <b>75660 - Mainstreet Tourism</b>					
<i>Personal services and employee benefits</i>					
<i>Employee Benefits</i>					
51.2900	Other Employee Benefits	.83	.00	.00	.00
<i>Employee Benefits Totals</i>		\$0.83	\$0.00	\$0.00	\$0.00
<i>Personal services and employee benefits Totals</i>		\$0.83	\$0.00	\$0.00	\$0.00
Department <b>75660 - Mainstreet Tourism</b> Totals		\$0.83	\$0.00	\$0.00	\$0.00
Department <b>90000 - Other Financing Uses</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	.00	.00	328,793.00	197,531.00

# CITY OF FAYETTEVILLE

<i>Salaries and Wages Totals</i>		\$0.00	\$0.00	\$328,793.00	\$197,531.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	.00	.00	.00	158,597.00
51.2400	Retirement Contributions	.00	75,000.00	.00	.00
<i>Employee Benefits Totals</i>		\$0.00	\$75,000.00	\$0.00	\$158,597.00
<i>Personal services and employee benefits Totals</i>		\$0.00	\$75,000.00	\$328,793.00	\$356,128.00
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
61.1001	Transfer to MSTF	45,000.00	27,500.00	20,000.00	20,000.00
61.1003	Transfer out to DDA	.00	.00	.00	200,000.00
61.1007	Transfer Out - SPLOST	1,025,507.09	1,000,000.00	.00	.00
61.1015	Transfer out to CPF	.00	651,943.00	.00	54,000.00
70.1005	Contingency	.00	.00	.00	50,000.00
<i>Interfund transfers out Totals</i>		\$1,070,507.09	\$1,679,443.00	\$20,000.00	\$324,000.00
<i>Other Financing Uses Totals</i>		\$1,070,507.09	\$1,679,443.00	\$20,000.00	\$324,000.00
Department <b>90000 - Other Financing Uses Totals</b>		\$1,070,507.09	\$1,754,443.00	\$348,793.00	\$680,128.00
Fund <b>100 - General Fund Totals</b>		\$10,777,093.75	\$12,740,966.60	\$12,371,932.00	\$13,540,001.00
Net Grand Totals		\$10,777,093.75	\$12,740,966.60	\$12,371,932.00	\$13,540,001.00

## General Fund Balance



The City of Fayetteville has a reserve fund administrative policy that states that the City will strive to maintain a General Fund working fund balance in excess of the reserved fund balance equal to at least three months of the total General Fund appropriations budget, which has been enforced. As indicated in the chart to the left, fiscal year 2009 had \$249,590 of unassigned fund balance. These unassigned fund balances are the total less the three months of appropriations.

Even though fiscal year 2009 was the lowest in the past ten years, the usage of fund balance was planned to purchase major capital outlay. The City, with careful financial planning and budgeting, has and is continuing to maintain the General Fund unreserved fund balance.

# CITY OF FAYETTEVILLE

## SECTION II: SPECIAL REVENUE FUNDS – NON-MAJOR

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City has seven (7) special revenue funds: Confiscated Assets Fund, Hotel Motel Tax Fund, Vehicle Rental Excise Tax Fund, Cemetery Trust Fund, Veterans Memorial Fund, Downtown Development Authority and Mainstreet Tourism Fund.

### **CONFISCATED ASSETS FUND**

The Confiscated Asset Fund is a special revenue fund that accounts for monies derived from confiscated monies and can only be expended on certain equipment for public safety. Confiscations are budgeted in the amount of \$45,500 (see above). Expenditures for fiscal year 2018 are \$45,500 (see below).

### **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>210 - Confiscated Assets Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Fines and Forfeitures</i>				
	<i>Fines &amp; Forfeitures</i>				
35.2200	Confiscations	29,632.95	7,813.36	45,500.00	45,500.00
	<i>Fines &amp; Forfeitures Totals</i>	\$29,632.95	\$7,813.36	\$45,500.00	\$45,500.00
	<i>Fines and Forfeitures Totals</i>	\$29,632.95	\$7,813.36	\$45,500.00	\$45,500.00
Department	<b>00000 - Undesignated Totals</b>	\$29,632.95	\$7,813.36	\$45,500.00	\$45,500.00
Fund	<b>210 - Confiscated Assets Fund Totals</b>	\$29,632.95	\$7,813.36	\$45,500.00	\$45,500.00
	<b>Net Grand Totals</b>	\$29,632.95	\$7,813.36	\$45,500.00	\$45,500.00



# CITY OF FAYETTEVILLE

## CONFISCATED ASSETS FUND: Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>210 - Confiscated Assets Fund</b>					
Department <b>32000 - Police</b>					
	<i>Purchased / contracted services</i>				
	<i>Purchased Property Services</i>				
52.2200	Repairs and Maintenance	8,043.08	53.05	.00	.00
	<i>Purchased Property Services Totals</i>	\$8,043.08	\$53.05	\$0.00	\$0.00
	<i>Other Purchased Services</i>				
52.3600	Dues and Fees	.00	1,000.00	.00	2,125.00
52.3700	Education and Training	597.00	420.00	.00	.00
	<i>Other Purchased Services Totals</i>	\$597.00	\$1,420.00	\$0.00	\$2,125.00
	<i>Purchased / contracted services Totals</i>	\$8,640.08	\$1,473.05	\$0.00	\$2,125.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	10,902.49	18,844.59	11,952.00	11,952.00
53.1700	Other Supplies	835.00	.00	.00	.00
	<i>Supplies Totals</i>	\$11,737.49	\$18,844.59	\$11,952.00	\$11,952.00
	<i>Supplies Totals</i>	\$11,737.49	\$18,844.59	\$11,952.00	\$11,952.00
	<i>Capital Outlay</i>				
	<i>Machinery and Equipment</i>				
54.2200	Vehicles	.00	.00	33,548.00	28,973.00
54.2500	Other Equipment	24,991.50	.00	.00	2,450.00
	<i>Machinery and Equipment Totals</i>	\$24,991.50	\$0.00	\$33,548.00	\$31,423.00
	<i>Capital Outlay Totals</i>	\$24,991.50	\$0.00	\$33,548.00	\$31,423.00
	Department <b>32000 - Police Totals</b>	\$45,369.07	\$20,317.64	\$45,500.00	\$45,500.00
Fund <b>210 - Confiscated Assets Fund Totals</b>		\$45,369.07	\$20,317.64	\$45,500.00	\$45,500.00
	Net Grand Totals	\$45,369.07	\$20,317.64	\$45,500.00	\$45,500.00

# CITY OF FAYETTEVILLE

## HOTEL MOTEL TAX FUND

Revenues are budgeted in the amount of \$235,330. The budgeted amount includes monies generated from two hotels located in the City of Fayetteville. Appropriations include transfers to MSTF for the Main Street Program and the Main Street Tourism function for the amphitheater. Expenditures for fiscal year 2018 are \$235,330 (see below).

## Summary of Revenues

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>275 - Hotel Motel Tax Fund</b>					
Department <b>75400 - Tourism</b>					
Taxes					
	<i>Selective sales and use taxes</i>				
31.4100	Hotel / Motel	154,162.59	162,734.22	145,440.00	145,440.00
	<i>Selective sales and use taxes Totals</i>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
	<i>Taxes Totals</i>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
	Department <b>75400 - Tourism Totals</b>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
Department <b>75401 - Promotion</b>					
Taxes					
	<i>Selective sales and use taxes</i>				
31.4100	Hotel / Motel	45,776.45	48,535.59	44,945.00	44,945.00
	<i>Selective sales and use taxes Totals</i>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	<i>Taxes Totals</i>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	Department <b>75401 - Promotion Totals</b>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
Department <b>75402 - Tourism Product Development</b>					
Taxes					
	<i>Selective sales and use taxes</i>				
31.4100	Hotel / Motel	45,776.44	48,535.60	44,945.00	44,945.00
	<i>Selective sales and use taxes Totals</i>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	<i>Taxes Totals</i>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	Department <b>75402 - Tourism Product Development Totals</b>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
Fund <b>275 - Hotel Motel Tax Fund Totals</b>		\$245,715.48	\$259,805.41	\$235,330.00	\$235,330.00
Net Grand Totals		\$245,715.48	\$259,805.41	\$235,330.00	\$235,330.00

# CITY OF FAYETTEVILLE

## **HOTEL MOTEL TAX FUND: Summary of Expenditures**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>275 - Hotel Motel Tax Fund</b>				
Department	<b>75400 - Tourism</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1001	Transfer to MSTF	154,162.59	162,734.22	145,440.00	145,440.00
	<i>Interfund transfers out Totals</i>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
	<i>Other Financing Uses Totals</i>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
	Department <b>75400 - Tourism Totals</b>	\$154,162.59	\$162,734.22	\$145,440.00	\$145,440.00
Department	<b>75401 - Promotion</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1001	Transfer to MSTF	45,776.45	48,535.59	44,945.00	44,945.00
	<i>Interfund transfers out Totals</i>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	<i>Other Financing Uses Totals</i>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	Department <b>75401 - Promotion Totals</b>	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
Department	<b>75402 - Tourism Product Development</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1001	Transfer to MSTF	45,776.44	48,535.60	44,945.00	44,945.00
	<i>Interfund transfers out Totals</i>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	<i>Other Financing Uses Totals</i>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	Department <b>75402 - Tourism Product Development Totals</b>	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
Fund	<b>275 - Hotel Motel Tax Fund Totals</b>	\$245,715.48	\$259,805.41	\$235,330.00	\$235,330.00
	Net Grand Totals	\$245,715.48	\$259,805.41	\$235,330.00	\$235,330.00

# CITY OF FAYETTEVILLE

## **VEHICLE RENTAL EXCISE TAX FUND**

The Vehicle Rental Excise Tax Fund is a special revenue fund to account for monies collected from a special revenue tax assessed on vehicle rental businesses. The City of Fayetteville collects a 3% vehicle rental excise tax. Revenues are estimated in the amount of \$140,000. These monies will be transferred to the Downtown Development Authority.

### **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>280 - Vehicle Rental Excise Tax Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Taxes</i>				
	<i>Selective sales and use taxes</i>				
31.4400	Excise Tax on Rental Motor Vehicles	151,682.83	167,982.77	140,000.00	140,000.00
	<i>Selective sales and use taxes Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	<i>Taxes Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	Department <b>00000 - Undesignated Totals</b>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
Fund	<b>280 - Vehicle Rental Excise Tax Fund Totals</b>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	Net Grand Totals	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00

### **Summary of Expenditures**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>280 - Vehicle Rental Excise Tax Fund</b>				
Department	<b>75500 - Downtown Development</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1003	Transfer out to DDA	151,682.83	167,982.77	140,000.00	140,000.00
	<i>Interfund transfers out Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	<i>Other Financing Uses Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	Department <b>75500 - Downtown Development Totals</b>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
Fund	<b>280 - Vehicle Rental Excise Tax Fund Totals</b>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	Net Grand Totals	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00

# CITY OF FAYETTEVILLE

## **DOWNTOWN DEVELOPMENT AUTHORITY**

Downtown Development Authority revenues are estimated to be \$925,204, including appropriated fund balance.

### **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>560 - Downtown Development Authority</b>					
Department <b>00000 - Undesignated</b>					
Other Financing Sources					
Interfund transfer in					
39.1102	Operating Transfer In - GF	.00	.00	.00	200,000.00
	Interfund transfer in Totals	\$0.00	\$0.00	\$0.00	\$200,000.00
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$200,000.00
	Department <b>00000 - Undesignated Totals</b>	\$0.00	\$0.00	\$0.00	\$200,000.00
Department <b>75500 - Downtown Development</b>					
Miscellaneous Revenue					
Other					
38.9000	Other Miscellaneous Income	.00	100.00	.00	.00
	Other Totals	\$0.00	\$100.00	\$0.00	\$0.00
	Miscellaneous Revenue Totals	\$0.00	\$100.00	\$0.00	\$0.00
	Other Financing Sources				
	Interfund transfer in				
39.1202	Appropriated Restricted Fund Balance	.00	.00	10,000.00	10,000.00
39.1204	Unassigned Fund Balance	.00	.00	11,061.00	249,266.00
	Interfund transfer in Totals	\$0.00	\$0.00	\$21,061.00	\$259,266.00
	Other Financing Sources Totals	\$0.00	\$0.00	\$21,061.00	\$259,266.00
	Department <b>75500 - Downtown Development Totals</b>	\$0.00	\$100.00	\$21,061.00	\$259,266.00
Department <b>75501 - DDA 2011 Bond Funds</b>					
Other Financing Sources					
Interfund transfer in					
39.1104	Operating Transfer In - Impact Fees	33,295.25	32,231.00	34,958.00	34,960.00
39.1113	Operating Transfer in CPF	214,097.00	219,579.00	211,852.00	211,439.00
	Interfund transfer in Totals	\$247,392.25	\$251,810.00	\$246,810.00	\$246,399.00
	Other Financing Sources Totals	\$247,392.25	\$251,810.00	\$246,810.00	\$246,399.00
	Department <b>75501 - DDA 2011 Bond Funds Totals</b>	\$247,392.25	\$251,810.00	\$246,810.00	\$246,399.00
Department <b>75502 - DDA 2008 Loan</b>					
Other Financing Sources					
Interfund transfer in					
39.1104	Operating Transfer In - Impact Fees	33,296.64	34,960.00	34,958.00	34,960.00

# CITY OF FAYETTEVILLE

39.1113	Operating Transfer in CPF	15,705.03	13,829.00	13,830.00	13,830.00
	<i>Interfund transfer in Totals</i>	\$49,001.67	\$48,789.00	\$48,788.00	\$48,790.00
	<i>Other Financing Sources Totals</i>	\$49,001.67	\$48,789.00	\$48,788.00	\$48,790.00
	Department <b>75502 - DDA 2008 Loan Totals</b>	\$49,001.67	\$48,789.00	\$48,788.00	\$48,790.00
	Department <b>75520 - Holliday House</b>				
	<i>Charges for Services</i>				
	<i>Other Fees</i>				
34.1940	Other Sales of Merchandise	1,110.99	1,325.04	.00	.00
	<i>Other Fees Totals</i>	\$1,110.99	\$1,325.04	\$0.00	\$0.00
	<i>Culture &amp; Recreation</i>				
34.7250	Sales of Merchandise	.00	.00	1,980.00	1,980.00
34.7400	Charges for Services - Exhibit Admission	4,768.00	4,557.09	5,069.00	5,069.00
	<i>Culture &amp; Recreation Totals</i>	\$4,768.00	\$4,557.09	\$7,049.00	\$7,049.00
	<i>Charges for Services Totals</i>	\$5,878.99	\$5,882.13	\$7,049.00	\$7,049.00
	<i>Contributions &amp; Donations from private sources</i>				
	<i>Contributions &amp; Donations from private sources</i>				
37.1000	Contributions and Donations	11,857.23	2,442.86	2,000.00	2,000.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$11,857.23	\$2,442.86	\$2,000.00	\$2,000.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$11,857.23	\$2,442.86	\$2,000.00	\$2,000.00
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1106	Operating Transfer in Vehicle Excise Tax	151,682.83	167,982.77	140,000.00	140,000.00
	<i>Interfund transfer in Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	<i>Other Financing Sources Totals</i>	\$151,682.83	\$167,982.77	\$140,000.00	\$140,000.00
	Department <b>75520 - Holliday House Totals</b>	\$169,419.05	\$176,307.76	\$149,049.00	\$149,049.00
	Department <b>75530 - 115 Glynn Street South</b>				
	<i>Miscellaneous Revenue</i>				
	<i>Rent and Royalties</i>				
38.1004	Rental Income for 115 Glynn Street	38,496.99	51,147.00	59,000.00	.00
	<i>Rent and Royalties Totals</i>	\$38,496.99	\$51,147.00	\$59,000.00	\$0.00
	<i>Miscellaneous Revenue Totals</i>	\$38,496.99	\$51,147.00	\$59,000.00	\$0.00
	Department <b>75530 - 115 Glynn Street South Totals</b>	\$38,496.99	\$51,147.00	\$59,000.00	\$0.00
	Department <b>75540 - 101 Glynn Street South</b>				
	<i>Miscellaneous Revenue</i>				
	<i>Rent and Royalties</i>				
38.1005	Rental Income for 101 Glynn Street South	.00	.00	5,400.00	21,700.00
	<i>Rent and Royalties Totals</i>	\$0.00	\$0.00	\$5,400.00	\$21,700.00
	<i>Miscellaneous Revenue Totals</i>	\$0.00	\$0.00	\$5,400.00	\$21,700.00
	<i>Other Financing Sources</i>				

# CITY OF FAYETTEVILLE

Interfund transfer in						
39.1204	Unassigned Fund Balance		.00	.00	87,979.00	.00
Interfund transfer in Totals			\$0.00	\$0.00	\$87,979.00	\$0.00
Other Financing Sources Totals			\$0.00	\$0.00	\$87,979.00	\$0.00
Department	75540 - 101 Glynn Street South Totals		\$0.00	\$0.00	\$93,379.00	\$21,700.00
Fund	560 - Downtown Development Authority Totals		\$504,309.96	\$528,153.76	\$618,087.00	\$925,204.00
Net Grand Totals			\$504,309.96	\$528,153.76	\$618,087.00	\$925,204.00

# CITY OF FAYETTEVILLE

## **DOWNTOWN DEVELOPMENT AUTHORITY: Summary of Expenditures**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>560 - Downtown Development Authority</b>					
Department <b>75500 - Downtown Development</b>					
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	7,276.52	7,925.69	8,208.00	20,250.00
	<i>Salaries and Wages Totals</i>	\$7,276.52	\$7,925.69	\$8,208.00	\$20,250.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	1,958.20	1,936.20	1,545.00	4,750.00
51.2200	Social Security (FICA) Contributions	514.88	555.32	507.00	1,750.00
51.2400	Retirement Contributions	.00	183.98	.00	3,500.00
51.2600	Unemployment Insurance	.00	.00	.00	5.00
51.2700	Workers' Compensation	94.44	33.52	95.00	500.00
51.2900	Other Employee Benefits	5.84	5.84	.00	5.00
	<i>Employee Benefits Totals</i>	\$2,573.36	\$2,714.86	\$2,147.00	\$10,510.00
	<i>Personal services and employee benefits Totals</i>	\$9,849.88	\$10,640.55	\$10,355.00	\$30,760.00
	<i>Purchased / contracted services</i>				
	<i>Purchased Professional and Technical Services</i>				
52.1200	Professional	.00	.00	.00	209,300.00
52.2310	Rental of Land & buildings	.00	2,750.00	.00	.00
	<i>Purchased Professional and Technical Services Totals</i>	\$0.00	\$2,750.00	\$0.00	\$209,300.00
	<i>Other Purchased Services</i>				
52.3200	Communications	.90	20.45	.00	.00
52.3600	Dues and Fees	3,000.00	.00	.00	.00
52.3700	Education and Training	.00	30.00	.00	.00
52.3900	Other	555.00	220.01	606.00	200,606.00
	<i>Other Purchased Services Totals</i>	\$3,555.90	\$270.46	\$606.00	\$200,606.00
	<i>Purchased / contracted services Totals</i>	\$3,555.90	\$3,020.46	\$606.00	\$409,906.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	476.27	.00	100.00	100.00
	<i>Supplies Totals</i>	\$476.27	\$0.00	\$100.00	\$100.00
	<i>Supplies Totals</i>	\$476.27	\$0.00	\$100.00	\$100.00
	<i>Capital Outlay</i>				
	<i>Property</i>				
54.1114	Facade Renovation	.00	5,000.00	10,000.00	10,000.00
	<i>Property Totals</i>	\$0.00	\$5,000.00	\$10,000.00	\$10,000.00
	<i>Capital Outlay Totals</i>	\$0.00	\$5,000.00	\$10,000.00	\$10,000.00



# CITY OF FAYETTEVILLE

## Other Financing Uses

### Interfund transfers out

61.1002	Transfer out to General Fund	.00	175.49	.00	.00
<i>Interfund transfers out Totals</i>		\$0.00	\$175.49	\$0.00	\$0.00
<i>Other Financing Uses Totals</i>		\$0.00	\$175.49	\$0.00	\$0.00

Department **75500 - Downtown Development**  
Totals

Department **75501 - DDA 2011 Bond Funds**

### Debt Service

#### Principal

58.1100	Bonds - Principal	205,000.00	215,000.00	215,000.00	220,000.00
<i>Principal Totals</i>		\$205,000.00	\$215,000.00	\$215,000.00	\$220,000.00

#### Interest

58.2100	Bonds - Interest	42,392.25	37,163.25	31,810.00	26,399.00
<i>Interest Totals</i>		\$42,392.25	\$37,163.25	\$31,810.00	\$26,399.00
<i>Debt Service Totals</i>		\$247,392.25	\$252,163.25	\$246,810.00	\$246,399.00

Department **75501 - DDA 2011 Bond Funds** Totals

Department **75502 - DDA 2008 Loan**

### Debt Service

#### Principal

58.1300	Other Debt - Principal	33,306.90	34,711.00	36,173.00	37,699.00
<i>Principal Totals</i>		\$33,306.90	\$34,711.00	\$36,173.00	\$37,699.00

#### Interest

58.2300	Other Debt - Interest	15,480.44	14,076.34	12,615.00	11,091.00
<i>Interest Totals</i>		\$15,480.44	\$14,076.34	\$12,615.00	\$11,091.00
<i>Debt Service Totals</i>		\$48,787.34	\$48,787.34	\$48,788.00	\$48,790.00

Department **75502 - DDA 2008 Loan** Totals

Department **75520 - Holiday House**

### Personal services and employee benefits

#### Salaries and Wages

51.1100	Regular Employees	10,633.78	11,558.51	11,197.00	50,000.00
<i>Salaries and Wages Totals</i>		\$10,633.78	\$11,558.51	\$11,197.00	\$50,000.00

#### Employee Benefits

51.2100	Group Insurance	2,645.11	2,904.36	2,347.00	5,750.00
51.2200	Social Security (FICA) Contributions	752.30	810.24	860.00	2,000.00
51.2400	Retirement Contributions	.00	268.96	.00	4,000.00
51.2600	Unemployment Insurance	.00	.00	.00	10.00
51.2700	Workers' Compensation	162.28	77.25	35.00	550.00
51.2900	Other Employee Benefits	8.56	8.56	12.00	10.00
<i>Employee Benefits Totals</i>		\$3,568.25	\$4,069.37	\$3,254.00	\$12,320.00

# CITY OF FAYETTEVILLE

<i>Personal services and employee benefits Totals</i>		\$14,202.03	\$15,627.88	\$14,451.00	\$62,320.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1100	Office / Administrative	15.46	.00	.00	.00
52.1200	Professional	.00	600.00	.00	.00
52.2130	Custodial	185.00	370.00	687.00	687.00
52.2140	Lawn Care	150.66	.00	.00	200.00
<i>Purchased Professional and Technical Services Totals</i>		\$351.12	\$970.00	\$687.00	\$887.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	1,886.45	1,432.22	5,000.00	31,133.00
<i>Purchased Property Services Totals</i>		\$1,886.45	\$1,432.22	\$5,000.00	\$31,133.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	498.13	1,049.52	3,645.00	.00
52.3200	Communications	2,597.23	2,123.87	2,976.00	2,976.00
52.3300	Advertising	868.15	843.55	1,034.00	1,034.00
52.3400	Printing and Binding	1,630.56	9.50	584.00	584.00
52.3500	Travel	.00	.00	.00	887.00
52.3600	Dues and Fees	518.39	.00	.00	300.00
52.3700	Education and Training	.00	.00	.00	500.00
52.3850	Contract Labor	13,650.13	19,907.00	50,000.00	20,000.00
<i>Other Purchased Services Totals</i>		\$19,762.59	\$23,933.44	\$58,239.00	\$26,281.00
<i>Purchased / contracted services Totals</i>		\$22,000.16	\$26,335.66	\$63,926.00	\$58,301.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	788.18	813.57	433.00	433.00
53.1210	Energy - Water / Sewer	1,930.30	1,782.24	1,863.00	1,863.00
53.1230	Energy - Electricity	4,914.82	3,985.60	4,916.00	4,916.00
53.1590	Inventory purchased for resale - other	1,716.73	255.00	2,020.00	3,000.00
53.1700	Other Supplies	1,306.80	451.02	1,899.00	2,899.00
53.1705	Main Street - Christmas	.00	150.00	.00	.00
53.1706	Great Georgia Ghost	2,854.96	2,748.82	2,954.00	2,954.00
<i>Supplies Totals</i>		\$13,511.79	\$10,186.25	\$14,085.00	\$16,065.00
<i>Supplies Totals</i>		\$13,511.79	\$10,186.25	\$14,085.00	\$16,065.00
<i>Capital Outlay</i>					
<i>Property</i>					
54.1302	115 Glynn Street S Property	.00	16,268.13	.00	.00
54.1304	HDFH Porch Addition	20,000.00	.00	.00	.00
<i>Property Totals</i>		\$20,000.00	\$16,268.13	\$0.00	\$0.00
<i>Capital Outlay Totals</i>		\$20,000.00	\$16,268.13	\$0.00	\$0.00
<i>Other Cost</i>					

# CITY OF FAYETTEVILLE

<i>Payments to others</i>					
57.3000	Payments to Other	8,176.50	.00	.00	.00
<i>Payments to others Totals</i>		\$8,176.50	\$0.00	\$0.00	\$0.00
<i>Other Cost Totals</i>		\$8,176.50	\$0.00	\$0.00	\$0.00
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
70.0000	Appropriated Fund Balance	.00	.00	56,587.00	12,363.00
<i>Interfund transfers out Totals</i>		\$0.00	\$0.00	\$56,587.00	\$12,363.00
<i>Other Financing Uses Totals</i>		\$0.00	\$0.00	\$56,587.00	\$12,363.00
Department <b>75520 - Holliday House</b> Totals		\$77,890.48	\$68,417.92	\$149,049.00	\$149,049.00
Department <b>75530 - 115 Glynn Street South</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	1,572.00	.00	3,000.00	.00
<i>Purchased Property Services Totals</i>		\$1,572.00	\$0.00	\$3,000.00	\$0.00
<i>Other Purchased Services</i>					
52.3850	Contract Labor	.00	.00	9,353.00	.00
<i>Other Purchased Services Totals</i>		\$0.00	\$0.00	\$9,353.00	\$0.00
<i>Purchased / contracted services Totals</i>		\$1,572.00	\$0.00	\$12,353.00	\$0.00
<i>Debt Service</i>					
<i>Principal</i>					
58.1300	Other Debt - Principal	14,808.18	15,258.57	14,850.00	.00
<i>Principal Totals</i>		\$14,808.18	\$15,258.57	\$14,850.00	\$0.00
<i>Interest</i>					
58.2300	Other Debt - Interest	5,909.22	5,458.83	6,797.00	.00
<i>Interest Totals</i>		\$5,909.22	\$5,458.83	\$6,797.00	\$0.00
<i>Debt Service Totals</i>		\$20,717.40	\$20,717.40	\$21,647.00	\$0.00
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
70.0000	Appropriated Fund Balance	.00	.00	25,000.00	.00
<i>Interfund transfers out Totals</i>		\$0.00	\$0.00	\$25,000.00	\$0.00
<i>Other Financing Uses Totals</i>		\$0.00	\$0.00	\$25,000.00	\$0.00
Department <b>75530 - 115 Glynn Street South</b> Totals		\$22,289.40	\$20,717.40	\$59,000.00	\$0.00
Department <b>75540 - 101 Glynn Street South</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	800.00	.00	.00	.00
<i>Purchased Professional and Technical Services Totals</i>		\$800.00	\$0.00	\$0.00	\$0.00
<i>Purchased Property Services</i>					

# CITY OF FAYETTEVILLE

52.2200	Repairs and Maintenance	.00	17,298.44	.00	2,865.00
	<i>Purchased Property Services Totals</i>	\$0.00	\$17,298.44	\$0.00	\$2,865.00
	<i>Other Purchased Services</i>				
52.3600	Dues and Fees	1,181.49	.00	.00	.00
	<i>Other Purchased Services Totals</i>	\$1,181.49	\$0.00	\$0.00	\$0.00
	<i>Purchased / contracted services Totals</i>	\$1,981.49	\$17,298.44	\$0.00	\$2,865.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1210	Energy - Water / Sewer	695.85	767.58	200.00	.00
	<i>Supplies Totals</i>	\$695.85	\$767.58	\$200.00	\$0.00
	<i>Supplies Totals</i>	\$695.85	\$767.58	\$200.00	\$0.00
	<i>Capital Outlay</i>				
	<i>Property</i>				
54.1303	101 Glynn Street South Property	33,613.92	.00	70,000.00	.00
	<i>Property Totals</i>	\$33,613.92	\$0.00	\$70,000.00	\$0.00
	<i>Capital Outlay Totals</i>	\$33,613.92	\$0.00	\$70,000.00	\$0.00
	<i>Debt Service</i>				
	<i>Principal</i>				
58.1300	Other Debt - Principal	7,255.46	5,833.93	7,000.00	7,900.00
	<i>Principal Totals</i>	\$7,255.46	\$5,833.93	\$7,000.00	\$7,900.00
	<i>Interest</i>				
58.2300	Other Debt - Interest	7,176.62	5,267.74	6,179.00	5,510.00
	<i>Interest Totals</i>	\$7,176.62	\$5,267.74	\$6,179.00	\$5,510.00
	<i>Debt Service Totals</i>	\$14,432.08	\$11,101.67	\$13,179.00	\$13,410.00
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
70.0000	Appropriated Fund Balance	.00	.00	10,000.00	5,425.00
	<i>Interfund transfers out Totals</i>	\$0.00	\$0.00	\$10,000.00	\$5,425.00
	<i>Other Financing Uses Totals</i>	\$0.00	\$0.00	\$10,000.00	\$5,425.00
	Department <b>75540 - 101 Glynn Street South</b>	\$50,723.34	\$29,167.69	\$93,379.00	\$21,700.00
	Totals				
	Department <b>90000 - Other Financing Uses</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	.00	.00	.00	7,500.00
	<i>Salaries and Wages Totals</i>	\$0.00	\$0.00	\$0.00	\$7,500.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	.00	.00	.00	1,000.00
	<i>Employee Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$1,000.00
	<i>Personal services and employee benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$8,500.00

# CITY OF FAYETTEVILLE

Department	<b>90000 - Other Financing Uses</b>	Totals	\$0.00	\$0.00	\$0.00	\$8,500.00
Fund	<b>560 - Downtown Development Authority</b>	Totals	\$460,964.86	\$438,090.10	\$618,087.00	\$925,204.00
Net Grand Totals			\$460,964.86	\$438,090.10	\$618,087.00	\$925,204.00

# CITY OF FAYETTEVILLE

## **MAINSTREET TOURISM FUND**

Revenues and expenditures are budgeted for fiscal year 2018 for the Amphitheater function in the amount of \$431,597. Revenues include, but are not limited to, charges for services, rental income, contributions and donations, and transfers in from Hotel/Motel Tax Fund. Expenditures are used to operate and maintain the amphitheater. Revenues and expenditures are budgeted in the amount of \$298,332, including a transfer from General Fund of \$20,000 for the Main Street function. Expenditures are used to fund events, such as, the golf tournament, the Christmas program, Taste of Fayette, etc. in the Main Street district.

### **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>565 - Mainstreet Tourism Fund</b>				
Department	<b>75400 - Tourism</b>				
	<i>Charges for Services</i>				
	<i>Culture &amp; Recreation</i>				
34.7250	Sales of Merchandise	1,713.87	143.65	1,024.00	1,024.00
34.7300	Event Admissions Fee	186,490.48	199,672.98	189,440.00	191,334.00
	<i>Culture &amp; Recreation Totals</i>	\$188,204.35	\$199,816.63	\$190,464.00	\$192,358.00
	<i>Charges for Services Totals</i>	\$188,204.35	\$199,816.63	\$190,464.00	\$192,358.00
	<i>Contributions &amp; Donations from private sources</i>				
	<i>Contributions &amp; Donations from private sources</i>				
37.1005	Family Film Night Sponsorship	.00	2,025.00	2,525.00	2,500.00
37.1007	Sponsorships	78,226.17	78,716.74	76,000.00	78,000.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$78,226.17	\$80,741.74	\$78,525.00	\$80,500.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$78,226.17	\$80,741.74	\$78,525.00	\$80,500.00
	<i>Miscellaneous Revenue</i>				
	<i>Rent and Royalties</i>				
38.1010	Rental Income - Amphitheater	6,800.00	7,400.00	6,000.00	6,000.00
	<i>Rent and Royalties Totals</i>	\$6,800.00	\$7,400.00	\$6,000.00	\$6,000.00
	<i>Other</i>				
38.9000	Other Miscellaneous Income	5,236.55	4,675.85	7,307.00	7,307.00
	<i>Other Totals</i>	\$5,236.55	\$4,675.85	\$7,307.00	\$7,307.00
	<i>Miscellaneous Revenue Totals</i>	\$12,036.55	\$12,075.85	\$13,307.00	\$13,307.00
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1111	Operating Transfer in Hotel / Motel Fund	61,787.86	65,159.65	58,176.00	58,176.00
39.1201	Appropriate Unreserve Fund Balance	.00	.00	.00	87,256.00
	<i>Interfund transfer in Totals</i>	\$61,787.86	\$65,159.65	\$58,176.00	\$145,432.00
	<i>Other Financing Sources Totals</i>	\$61,787.86	\$65,159.65	\$58,176.00	\$145,432.00

# CITY OF FAYETTEVILLE

Department <b>75400 - Tourism</b> Totals		\$340,254.93	\$357,793.87	\$340,472.00	\$431,597.00
Department <b>75401 - Promotion</b>					
Other Financing Sources					
Interfund transfer in					
39.1111	Operating Transfer in Hotel / Motel Fund	45,776.45	48,535.59	44,945.00	44,945.00
	Interfund transfer in Totals	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	Other Financing Sources Totals	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
	Department <b>75401 - Promotion</b> Totals	\$45,776.45	\$48,535.59	\$44,945.00	\$44,945.00
Department <b>75402 - Tourism Product Development</b>					
Other Financing Sources					
Interfund transfer in					
39.1111	Operating Transfer in Hotel / Motel Fund	45,776.44	48,535.60	44,945.00	44,945.00
	Interfund transfer in Totals	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	Other Financing Sources Totals	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
	Department <b>75402 - Tourism Product Development</b> Totals	\$45,776.44	\$48,535.60	\$44,945.00	\$44,945.00
Department <b>75660 - Mainstreet Tourism</b>					
Charges for Services					
Culture & Recreation					
34.7202	Charges for Services - Golf Tournament	14,050.00	12,060.00	14,531.00	15,000.00
34.7203	Charges for Services - Christmas	260.00	(1,020.00)	269.00	300.00
34.7206	Taste of Fayette	22,615.52	13,027.50	14,140.00	15,000.00
34.7208	Charges for Services - Pumpkin Walk	25.00	.00	51.00	75.00
34.7250	Sales of Merchandise	3,238.02	2,024.28	3,293.00	3,500.00
34.7251	Charges for Services - Fayette Family Market Day	7,208.00	7,207.20	7,384.00	8,000.00
34.7901	Charges for Services - Other	5,615.22	1,009.00	1,515.00	1,750.00
	Culture & Recreation Totals	\$53,011.76	\$34,307.98	\$41,183.00	\$43,625.00
	Charges for Services Totals	\$53,011.76	\$34,307.98	\$41,183.00	\$43,625.00
Miscellaneous Revenue					
Rent and Royalties					
38.1001	Rental Income Depot/Gazebo	28,271.00	28,013.78	27,407.00	30,000.00
	Rent and Royalties Totals	\$28,271.00	\$28,013.78	\$27,407.00	\$30,000.00
Other					
38.9000	Other Miscellaneous Income	40.00	(.37)	41.00	5,000.00
	Other Totals	\$40.00	(\$0.37)	\$41.00	\$5,000.00
	Miscellaneous Revenue Totals	\$28,311.00	\$28,013.41	\$27,448.00	\$35,000.00
Other Financing Sources					
Interfund transfer in					
39.1102	Operating Transfer In - GF	45,000.00	27,500.00	25,000.00	20,000.00
39.1111	Operating Transfer in Hotel / Motel Fund	92,374.73	97,574.57	87,264.00	87,264.00

# CITY OF FAYETTEVILLE

39.1201	Appropriate Unreserve Fund Balance	.00	.00	.00	22,553.00
	<i>Interfund transfer in Totals</i>	\$137,374.73	\$125,074.57	\$112,264.00	\$129,817.00
	<i>Other Financing Sources Totals</i>	\$137,374.73	\$125,074.57	\$112,264.00	\$129,817.00
Department	<b>75660 - Mainstreet Tourism Totals</b>	\$218,697.49	\$187,395.96	\$180,895.00	\$208,442.00
Fund	<b>565 - Mainstreet Tourism Fund Totals</b>	\$650,505.31	\$642,261.02	\$611,257.00	\$729,929.00
	Net Grand Totals	\$650,505.31	\$642,261.02	\$611,257.00	\$729,929.00



# CITY OF FAYETTEVILLE

## MAINSTREET TOURSIM FUND: Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>565 - Mainstreet Tourism Fund</b>				
Department	<b>75400 - Tourism</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	31,729.44	37,072.90	36,198.00	69,000.00
	<i>Salaries and Wages Totals</i>	\$31,729.44	\$37,072.90	\$36,198.00	\$69,000.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	8,721.92	9,069.72	8,844.00	14,500.00
51.2200	Social Security (FICA) Contributions	2,406.75	2,599.29	2,658.00	6,500.00
51.2400	Retirement Contributions	5,973.00	5,903.84	6,723.00	10,750.00
51.2600	Unemployment Insurance	.00	.00	28.00	35.00
51.2700	Workers' Compensation	47.98	224.12	431.00	1,400.00
51.2900	Other Employee Benefits	27.40	27.40	8.00	35.00
	<i>Employee Benefits Totals</i>	\$17,177.05	\$17,824.37	\$18,692.00	\$33,220.00
	<i>Personal services and employee benefits Totals</i>	\$48,906.49	\$54,897.27	\$54,890.00	\$102,220.00
	<i>Purchased / contracted services</i>				
	<i>Purchased Professional and Technical Services</i>				
52.1200	Professional	1,654.98	2,412.00	7,070.00	25,000.00
52.1301	Production	54,120.00	43,695.00	49,490.00	50,000.00
52.1302	Entertainment	147,992.49	181,334.71	166,650.00	170,000.00
52.2130	Custodial	2,114.44	3,000.00	2,000.00	2,000.00
52.2140	Lawn Care	1,067.00	291.00	3,200.00	3,200.00
	<i>Purchased Professional and Technical Services Totals</i>	\$206,948.91	\$230,732.71	\$228,410.00	\$250,200.00
	<i>Purchased Property Services</i>				
52.2200	Repairs and Maintenance	8,169.70	1,717.34	4,040.00	4,040.00
52.2320	Rental of Equipment and Vehicles	769.03	.00	770.00	770.00
	<i>Purchased Property Services Totals</i>	\$8,938.73	\$1,717.34	\$4,810.00	\$4,810.00
	<i>Other Purchased Services</i>				
52.3200	Communications	2,163.03	2,725.78	1,861.00	1,861.00
52.3300	Advertising	6,274.99	4,355.00	7,058.00	7,058.00
52.3400	Printing and Binding	5,688.71	7,564.20	6,060.00	6,060.00
52.3500	Travel	404.24	.00	347.00	350.00
52.3600	Dues and Fees	7,969.10	9,274.45	8,000.00	8,000.00
52.3700	Education and Training	.00	.00	26.00	25.00
52.3800	Licenses	25.00	.00	152.00	155.00
52.3850	Contract Labor	9,393.92	10,833.60	8,500.00	10,000.00
52.3900	Other	2,500.00	2,200.00	3,030.00	3,030.00

# CITY OF FAYETTEVILLE

<i>Other Purchased Services Totals</i>		\$34,418.99	\$36,953.03	\$35,034.00	\$36,539.00
<i>Purchased / contracted services Totals</i>		\$250,306.63	\$269,403.08	\$268,254.00	\$291,549.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	5,106.43	1,971.34	3,318.00	3,318.00
53.1210	Energy - Water / Sewer	1,180.91	1,011.92	2,300.00	2,300.00
53.1230	Energy - Electricity	11,550.13	9,561.86	11,063.00	11,063.00
53.1700	Other Supplies	1,162.80	2,718.05	647.00	647.00
53.1707	Main Street Taste of Fayette	.00	232.64	.00	.00
<i>Supplies Totals</i>		\$19,000.27	\$15,495.81	\$17,328.00	\$17,328.00
<i>Supplies Totals</i>		\$19,000.27	\$15,495.81	\$17,328.00	\$17,328.00
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
61.1002	Transfer out to General Fund	.00	316.45	.00	.00
<i>Interfund transfers out Totals</i>		\$0.00	\$316.45	\$0.00	\$0.00
<i>Other Financing Uses Totals</i>		\$0.00	\$316.45	\$0.00	\$0.00
Department <b>75400 - Tourism</b> Totals		\$318,213.39	\$340,112.61	\$340,472.00	\$411,097.00
Department <b>75401 - Promotion</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.2310	Rental of Land & buildings	.00	.00	6,000.00	6,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$0.00	\$0.00	\$6,000.00	\$6,000.00
<i>Other Purchased Services</i>					
52.3300	Advertising	.00	1,371.43	18,000.00	20,000.00
52.3850	Contract Labor	.00	.00	20,945.00	18,945.00
<i>Other Purchased Services Totals</i>		\$0.00	\$1,371.43	\$38,945.00	\$38,945.00
<i>Purchased / contracted services Totals</i>		\$0.00	\$1,371.43	\$44,945.00	\$44,945.00
Department <b>75401 - Promotion</b> Totals		\$0.00	\$1,371.43	\$44,945.00	\$44,945.00
Department <b>75402 - Tourism Product Development</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	13,633.66	.00	44,945.00	44,945.00
<i>Purchased Professional and Technical Services Totals</i>		\$13,633.66	\$0.00	\$44,945.00	\$44,945.00
<i>Other Purchased Services</i>					
52.3200	Communications	.00	51,099.16	.00	.00
<i>Other Purchased Services Totals</i>		\$0.00	\$51,099.16	\$0.00	\$0.00
<i>Purchased / contracted services Totals</i>		\$13,633.66	\$51,099.16	\$44,945.00	\$44,945.00
Department <b>75402 - Tourism Product Development</b> Totals		\$13,633.66	\$51,099.16	\$44,945.00	\$44,945.00
Department <b>75660 - Mainstreet Tourism</b>					

# CITY OF FAYETTEVILLE

## Personal services and employee benefits

### Salaries and Wages

51.1100	Regular Employees	37,636.36	40,652.84	38,996.00	67,500.00
<i>Salaries and Wages Totals</i>		<i>\$37,636.36</i>	<i>\$40,652.84</i>	<i>\$38,996.00</i>	<i>\$67,500.00</i>

### Employee Benefits

51.2100	Group Insurance	9,690.99	10,227.60	9,670.00	11,500.00
51.2200	Social Security (FICA) Contributions	2,665.05	2,849.67	2,276.00	5,250.00
51.2400	Retirement Contributions	9,297.35	9,281.58	10,265.00	8,900.00
51.2600	Unemployment Insurance	7.61	32.30	111.00	35.00
51.2700	Workers' Compensation	5.27	236.34	749.00	950.00
51.2900	Other Employee Benefits	124.73	88.12	12.00	35.00
<i>Employee Benefits Totals</i>		<i>\$21,791.00</i>	<i>\$22,715.61</i>	<i>\$23,083.00</i>	<i>\$26,670.00</i>

### Personal services and employee benefits Totals

*\$59,427.36      \$63,368.45      \$62,079.00      \$94,170.00*

## Purchased / contracted services

### Purchased Professional and Technical Services

52.1200	Professional	.00	924.00	.00	1,000.00
52.2130	Custodial	3,599.56	4,219.24	5,000.00	5,000.00
52.2140	Lawn Care	3,611.01	10,006.05	8,000.00	10,000.00
<i>Purchased Professional and Technical Services Totals</i>		<i>\$7,210.57</i>	<i>\$15,149.29</i>	<i>\$13,000.00</i>	<i>\$16,000.00</i>

### Purchased Property Services

52.2200	Repairs and Maintenance	5,279.42	7,287.26	5,000.00	7,350.00
52.2320	Rental of Equipment and Vehicles	2,193.46	2,442.50	2,702.00	4,500.00
<i>Purchased Property Services Totals</i>		<i>\$7,472.88</i>	<i>\$9,729.76</i>	<i>\$7,702.00</i>	<i>\$11,850.00</i>

### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	1,862.54	1,308.54	2,721.00	.00
52.3200	Communications	5,077.23	8,104.65	5,400.00	5,400.00
52.3300	Advertising	2,439.50	2,254.50	4,000.00	3,200.00
52.3400	Printing and Binding	674.00	3,140.00	1,895.00	1,629.00
52.3500	Travel	279.54	2,166.51	529.00	530.00
52.3600	Dues and Fees	6,892.70	8,752.96	7,070.00	7,100.00
52.3700	Education and Training	1,024.00	523.80	1,059.00	1,100.00
52.3850	Contract Labor	2,872.60	5,321.58	17,170.00	10,000.00
52.3900	Other	362.52	3,974.13	530.00	550.00
<i>Other Purchased Services Totals</i>		<i>\$21,484.63</i>	<i>\$35,546.67</i>	<i>\$40,374.00</i>	<i>\$29,509.00</i>

### Purchased / contracted services Totals

*\$36,168.08      \$60,425.72      \$61,076.00      \$57,359.00*

## Supplies

### Supplies

53.1100	General Supplies and Materials	3,232.30	2,886.81	5,000.00	5,000.00
53.1210	Energy - Water / Sewer	1,561.88	1,375.90	1,621.00	1,621.00
53.1220	Energy - Natural Gas	2,034.93	1,260.04	2,020.00	2,020.00

# CITY OF FAYETTEVILLE

53.1230	Energy - Electricity	7,214.30	7,104.59	6,481.00	6,481.00
53.1590	Inventory purchased for resale - other	407.31	4,506.81	2,020.00	2,020.00
53.1700	Other Supplies	6,482.87	4,735.99	7,561.00	5,811.00
53.1703	Main Street Golf Tournament	7,397.89	6,228.58	7,651.00	7,917.00
53.1704	Main Street - Halloween	1,626.39	2,806.33	1,682.00	2,229.00
53.1705	Main Street - Christmas	12,137.82	10,182.80	12,120.00	10,814.00
53.1707	Main Street Taste of Fayette	15,381.16	8,563.97	9,722.00	11,000.00
53.1708	Main Street Ceremonies	50.01	76.48	505.00	.00
53.1712	Fayette Family Market Day	1,922.00	2,230.00	922.00	2,000.00
<i>Supplies Totals</i>		\$59,448.86	\$51,958.30	\$57,305.00	\$56,913.00
<i>Supplies Totals</i>		\$59,448.86	\$51,958.30	\$57,305.00	\$56,913.00
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
61.5000	Fund Balance Appropriated	.00	.00	435.00	.00
<i>Interfund transfers out Totals</i>		\$0.00	\$0.00	\$435.00	\$0.00
<i>Other Financing Uses Totals</i>		\$0.00	\$0.00	\$435.00	\$0.00
Department <b>75660 - Mainstreet Tourism Totals</b>		\$155,044.30	\$175,752.47	\$180,895.00	\$208,442.00
Department <b>90000 - Other Financing Uses</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	.00	.00	.00	17,500.00
<i>Salaries and Wages Totals</i>		\$0.00	\$0.00	\$0.00	\$17,500.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	.00	.00	.00	3,000.00
<i>Employee Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$3,000.00
<i>Personal services and employee benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$20,500.00
Department <b>90000 - Other Financing Uses Totals</b>		\$0.00	\$0.00	\$0.00	\$20,500.00
Fund <b>565 - Mainstreet Tourism Fund Totals</b>		\$486,891.35	\$568,335.67	\$611,257.00	\$729,929.00
Net Grand Totals		\$486,891.35	\$568,335.67	\$611,257.00	\$729,929.00

# CITY OF FAYETTEVILLE

## **VETERANS MEMORIAL PARK FUND**

Revenues include budgeted amounts of \$1,805. These funds will be dedicated to the Veterans Memorial at Patriot Park for improvements.

### **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>580 - Fayette County Veterans Memorial</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Contributions &amp; Donations from private sources</i>				
	<i>Contributions &amp; Donations from private sources</i>				
37.1008	Veterans Memorial	180.00	120.00	180.00	180.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$180.00	\$120.00	\$180.00	\$180.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$180.00	\$120.00	\$180.00	\$180.00
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1102	Operating Transfer In - GF	.00	.00	1,625.00	1,625.00
	<i>Interfund transfer in Totals</i>	\$0.00	\$0.00	\$1,625.00	\$1,625.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$0.00	\$1,625.00	\$1,625.00
	Department <b>00000 - Undesignated Totals</b>	\$180.00	\$120.00	\$1,805.00	\$1,805.00
Fund	<b>580 - Fayette County Veterans Memorial Totals</b>	\$180.00	\$120.00	\$1,805.00	\$1,805.00
Net Grand Totals		\$180.00	\$120.00	\$1,805.00	\$1,805.00

### **Summary of Expenditures**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>580 - Fayette County Veterans Memorial</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Purchased / contracted services</i>				
	<i>Other Purchased Services</i>				
52.3600	Dues and Fees	60.00	30.00	30.00	30.00
	<i>Other Purchased Services Totals</i>	\$60.00	\$30.00	\$30.00	\$30.00
	<i>Purchased / contracted services Totals</i>	\$60.00	\$30.00	\$30.00	\$30.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	3,964.16	1,726.00	1,775.00	1,775.00
	<i>Supplies Totals</i>	\$3,964.16	\$1,726.00	\$1,775.00	\$1,775.00
	<i>Supplies Totals</i>	\$3,964.16	\$1,726.00	\$1,775.00	\$1,775.00

---

# CITY OF FAYETTEVILLE

---

Department	<b>00000 - Undesignated</b>	Totals	\$4,024.16	\$1,756.00	\$1,805.00	\$1,805.00
Fund	<b>580 - Fayette County Veterans Memorial</b>	Totals	\$4,024.16	\$1,756.00	\$1,805.00	\$1,805.00
Net Grand Totals			\$4,024.16	\$1,756.00	\$1,805.00	\$1,805.00

# CITY OF FAYETTEVILLE

## CEMETERY TRUST FUND

Revenues include budgeted amounts of \$13,000 from interest from a trust fund dedicated to the City Cemetery for improvements.

### Summary of Revenues

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>791 - Cemetary Perputal Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Contributions &amp; Donations from private sources</i>				
	<i>Contributions &amp; Donations from private sources</i>				
37.1001	Contributions - Trust Fund	17,140.48	10,682.78	13,000.00	13,000.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$17,140.48	\$10,682.78	\$13,000.00	\$13,000.00
	<i>Contributions &amp; Donations from private sources Totals</i>	\$17,140.48	\$10,682.78	\$13,000.00	\$13,000.00
	Department <b>00000 - Undesignated Totals</b>	\$17,140.48	\$10,682.78	\$13,000.00	\$13,000.00
	Fund <b>791 - Cemetary Perputal Fund Totals</b>	\$17,140.48	\$10,682.78	\$13,000.00	\$13,000.00
	Net Grand Totals	\$17,140.48	\$10,682.78	\$13,000.00	\$13,000.00

### Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>791 - Cemetary Perputal Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	.00	.00	13,000.00	13,000.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$13,000.00	\$13,000.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$13,000.00	\$13,000.00
	Department <b>00000 - Undesignated Totals</b>	\$0.00	\$0.00	\$13,000.00	\$13,000.00
	Fund <b>791 - Cemetary Perputal Fund Totals</b>	\$0.00	\$0.00	\$13,000.00	\$13,000.00
	Net Grand Totals	\$0.00	\$0.00	\$13,000.00	\$13,000.00

# CITY OF FAYETTEVILLE

## SECTION III: CAPITAL PROJECTS FUND – MAJOR FUNDS

The Capital Projects Fund is used to account for the expenditures of resources for various public improvements and major capital projects, which are funded by a percentage of property taxes and other designated sources; such as, impact fees. The City uses three capital project funds for FY 2018: Capital Projects, Impact Fee Fund and SPLOST Fund. These three funds are considered Major Funds.

The total Capital Projects Fund revenues for fiscal year 2018 are \$2,481,518. Property tax revenues are projected to be \$743,503 from the 1.195 mills dedicated millage. Transfers in from the Impact Fee Fund for impact fee funded projects are budgeted in the amount of \$240,015. A transfer in from the General Fund is budgeted in the amount of \$180,000 for LMIG City Share. Proceeds of general long term lease agreement in the amount of \$664,000 have been budgeted for the purchase of vehicles and computers as well as \$600,000 for Fire Aerial Apparatus.

### CAPITAL PROJECTS FUND

#### Summary of Revenues

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>351 - Capital Projects Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Taxes</i>				
	<i>General Property Taxes</i>				
31.1100	Real property - current year	796,757.27	868,918.00	700,532.00	743,503.00
	<i>General Property Taxes Totals</i>	<u>\$796,757.27</u>	<u>\$868,918.00</u>	<u>\$700,532.00</u>	<u>\$743,503.00</u>
	<i>Taxes Totals</i>	<u>\$796,757.27</u>	<u>\$868,918.00</u>	<u>\$700,532.00</u>	<u>\$743,503.00</u>
	<i>Charges for Services</i>				
	<i>Streets &amp; Public Improvements</i>				
34.3300	State Road Maintenance Fees	136,458.69	150,000.00	150,000.00	180,000.00
	<i>Streets &amp; Public Improvements Totals</i>	<u>\$136,458.69</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$180,000.00</u>
	<i>Charges for Services Totals</i>	<u>\$136,458.69</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$180,000.00</u>
	<i>Contributions &amp; Donations from private sources</i>				
	<i>Contributions &amp; Donations from private sources</i>				
37.1006	Developer Contribution	166,540.00	.00	.00	.00
	<i>Contributions &amp; Donations from private sources Totals</i>	<u>\$166,540.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<i>Contributions &amp; Donations from private sources Totals</i>	<u>\$166,540.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1102	Operating Transfer In - GF	.00	651,943.00	.00	54,000.00
39.1104	Operating Transfer In - Impact Fees	63,428.00	277,808.38	249,848.00	240,015.00



# CITY OF FAYETTEVILLE

<i>Interfund transfer in Totals</i>		\$63,428.00	\$929,751.38	\$249,848.00	\$294,015.00
<i>General Long Term Debt Issued</i>					
39.3500	Capital Leases	388,760.00	.00	582,500.00	664,000.00
39.3502	Fire Aerial Apparatus	.00	768,055.00	.00	600,000.00
39.3503	Fire Station 93	.00	.00	1,864,800.00	.00
<i>General Long Term Debt Issued Totals</i>		\$388,760.00	\$768,055.00	\$2,447,300.00	\$1,264,000.00
<i>Other Financing Sources Totals</i>		\$452,188.00	\$1,697,806.38	\$2,697,148.00	\$1,558,015.00
Department <b>00000 - Undesignated</b> Totals		\$1,551,943.96	\$2,716,724.38	\$3,547,680.00	\$2,481,518.00
Fund <b>351 - Capital Projects Fund</b> Totals		\$1,551,943.96	\$2,716,724.38	\$3,547,680.00	\$2,481,518.00
Net Grand Totals		\$1,551,943.96	\$2,716,724.38	\$3,547,680.00	\$2,481,518.00

## CAPITAL PROJECTS FUND: Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>351 - Capital Projects Fund</b>					
Department <b>15100 - Financial Administration</b>					
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2405	Software	.00	189,667.68	.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$189,667.68	\$0.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$189,667.68	\$0.00	\$0.00
Department <b>15100 - Financial Administration</b> Totals		\$0.00	\$189,667.68	\$0.00	\$0.00
Department <b>15350 - Data Processing (Info Tech)</b>					
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2404	Technology Improvement	.00	.00	75,000.00	247,000.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$0.00	\$75,000.00	\$247,000.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$75,000.00	\$247,000.00
Department <b>15350 - Data Processing (Info Tech)</b> Totals		\$0.00	\$0.00	\$75,000.00	\$247,000.00
Department <b>32100 - Police Administration</b>					
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2403	In Car Systems	.00	.00	8,200.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$0.00	\$8,200.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$8,200.00	\$0.00
Department <b>32100 - Police Administration</b> Totals		\$0.00	\$0.00	\$8,200.00	\$0.00

# CITY OF FAYETTEVILLE

**Department 32210 - Criminal Investigation**
*Capital Outlay*
*Machinery and Equipment*

54.2200	Vehicles	51,987.00	68,584.00	50,000.00	.00
54.2403	In Car Systems	.00	28,751.95	16,900.00	.00
54.2507	Replacement Radios	.00	.00	.00	35,000.00

*Machinery and Equipment Totals*
*Capital Outlay Totals*
**Department 32210 - Criminal Investigation Totals**
**Department 32230 - Patrol**
*Capital Outlay*
*Machinery and Equipment*

54.2200	Vehicles	140,392.38	25,818.50	200,000.00	300,000.00
54.2403	In Car Systems	96,679.84	21,294.51	130,600.00	.00
54.2500	Other Equipment	.00	8,855.96	.00	20,000.00
54.2507	Replacement Radios	.00	1,544.29	.00	.00

*Machinery and Equipment Totals*
*Capital Outlay Totals*
**Department 32230 - Patrol Totals**
**Department 32950 - Support Services**
*Capital Outlay*
*Machinery and Equipment*

54.2200	Vehicles	46,777.25	.00	.00	.00
54.2403	In Car Systems	.00	.00	8,200.00	.00
54.2507	Replacement Radios	31,576.25	.00	.00	.00

*Machinery and Equipment Totals*
*Capital Outlay Totals*
**Department 32950 - Support Services Totals**
**Department 35100 - Fire Administration**
*Capital Outlay*
*Machinery and Equipment*

54.2403	In Car Systems	.94	.00	.00	.00
---------	----------------	-----	-----	-----	-----

*Machinery and Equipment Totals*
*Capital Outlay Totals*
**Department 35100 - Fire Administration Totals**
**Department 35200 - Fire Fighting**
*Capital Outlay*
*Property*

54.1200	Site Improvements	.00	19,730.00	1,864,800.00	.00
---------	-------------------	-----	-----------	--------------	-----

*Property Totals*

# CITY OF FAYETTEVILLE

<i>Machinery and Equipment</i>					
54.2200	Vehicles	.00	989,414.38	.00	600,000.00
54.2405	Software	18,718.00	.00	.00	.00
54.2500	Other Equipment	.00	.00	.00	20,000.00
54.2501	Fire Equipment	.00	59,870.00	.00	.00
<i>Machinery and Equipment Totals</i>		\$18,718.00	\$1,049,284.38	\$0.00	\$620,000.00
<i>Capital Outlay Totals</i>		\$18,718.00	\$1,069,014.38	\$1,864,800.00	\$620,000.00
Department <b>35200 - Fire Fighting</b> Totals		\$18,718.00	\$1,069,014.38	\$1,864,800.00	\$620,000.00
Department <b>35300 - Fire Prevention</b>					
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2200	Vehicles	.00	104,900.00	.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$104,900.00	\$0.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$104,900.00	\$0.00	\$0.00
Department <b>35300 - Fire Prevention</b> Totals		\$0.00	\$104,900.00	\$0.00	\$0.00
Department <b>42000 - Highways and Streets</b>					
<i>Capital Outlay</i>					
<i>Property</i>					
54.1211	Sidewalks	166,540.00	.00	.00	.00
54.1414	N. Jeff Davis Resurfacing	.00	.00	150,000.00	.00
54.1415	LMIG	.00	.00	.00	234,000.00
<i>Property Totals</i>		\$166,540.00	\$0.00	\$150,000.00	\$234,000.00
<i>Machinery and Equipment</i>					
54.2200	Vehicles	57,743.02	.00	70,000.00	27,000.00
54.2500	Other Equipment	.00	.00	30,000.00	.00
<i>Machinery and Equipment Totals</i>		\$57,743.02	\$0.00	\$100,000.00	\$27,000.00
<i>Capital Outlay Totals</i>		\$224,283.02	\$0.00	\$250,000.00	\$261,000.00
Department <b>42000 - Highways and Streets</b> Totals		\$224,283.02	\$0.00	\$250,000.00	\$261,000.00
Department <b>72000 - Inspection</b>					
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2200	Vehicles	.00	23,628.48	45,000.00	50,000.00
54.2405	Software	48,064.00	.00	.00	.00
<i>Machinery and Equipment Totals</i>		\$48,064.00	\$23,628.48	\$45,000.00	\$50,000.00
<i>Capital Outlay Totals</i>		\$48,064.00	\$23,628.48	\$45,000.00	\$50,000.00
Department <b>72000 - Inspection</b> Totals		\$48,064.00	\$23,628.48	\$45,000.00	\$50,000.00
Department <b>80000 - Debt Service</b>					
<i>Debt Service</i>					
<i>Principal</i>					
58.1100	Bonds - Principal	205,000.00	205,000.00	210,000.00	215,000.00

# CITY OF FAYETTEVILLE

58.1200	Capital Lease - Principal	95,841.00	150,814.73	366,675.00	415,660.00
	<i>Principal Totals</i>	\$300,841.00	\$355,814.73	\$576,675.00	\$630,660.00
	<i>Interest</i>				
58.2100	Bonds - Interest	65,854.88	61,211.63	56,512.00	51,699.00
58.2200	Capital Lease - Interest	4,577.00	15,184.09	40,445.00	40,890.00
	<i>Interest Totals</i>	\$70,431.88	\$76,395.72	\$96,957.00	\$92,589.00
	<i>Fiscal agent's fees</i>				
58.3000	Fiscal Agent's Fee	.00	.00	3,000.00	.00
	<i>Fiscal agent's fees Totals</i>	\$0.00	\$0.00	\$3,000.00	\$0.00
	<i>Debt Service Totals</i>	\$371,272.88	\$432,210.45	\$676,632.00	\$723,249.00
	Department <b>80000 - Debt Service Totals</b>	\$371,272.88	\$432,210.45	\$676,632.00	\$723,249.00
	Department <b>90000 - Other Financing Uses</b>				
	<i>Debt Service</i>				
	<i>Principal</i>				
58.1200	Capital Lease - Principal	.22	.00	.00	.00
	<i>Principal Totals</i>	\$0.22	\$0.00	\$0.00	\$0.00
	<i>Interest</i>				
58.2200	Capital Lease - Interest	.42	.00	.00	.00
	<i>Interest Totals</i>	\$0.42	\$0.00	\$0.00	\$0.00
	<i>Debt Service Totals</i>	\$0.64	\$0.00	\$0.00	\$0.00
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1003	Transfer out to DDA	229,802.03	233,408.00	222,348.00	225,269.00
	<i>Interfund transfers out Totals</i>	\$229,802.03	\$233,408.00	\$222,348.00	\$225,269.00
	<i>Other Financing Uses Totals</i>	\$229,802.03	\$233,408.00	\$222,348.00	\$225,269.00
	Department <b>90000 - Other Financing Uses Totals</b>	\$229,802.67	\$233,408.00	\$222,348.00	\$225,269.00
	Fund <b>351 - Capital Projects Fund Totals</b>	\$1,259,554.23	\$2,207,678.20	\$3,547,680.00	\$2,481,518.00
	Net Grand Totals	\$1,259,554.23	\$2,207,678.20	\$3,547,680.00	\$2,481,518.00

# CITY OF FAYETTEVILLE

## **IMPACT FEE FUND**

The total revenues and expenditures and transfers to Capital Projects Fund, SPLOST Fund and Mainstreet Tourism Fund budgeted for fiscal year 2018 is \$480,015.

## **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>352 - Impact Fee Fund</b>					
Department <b>15950 - General Administration Fees</b>					
Charges for Services					
Other Fees					
34.1320	Charges for Services - Impact Fees	7,568.32	22,366.32	15,000.00	15,000.00
	Other Fees Totals	\$7,568.32	\$22,366.32	\$15,000.00	\$15,000.00
	Charges for Services Totals	\$7,568.32	\$22,366.32	\$15,000.00	\$15,000.00
Department <b>15950 - General Administration Fees</b>	Totals	\$7,568.32	\$22,366.32	\$15,000.00	\$15,000.00
Department <b>32600 - Police Stations &amp; Buildings</b>					
Charges for Services					
Other Fees					
34.1320	Charges for Services - Impact Fees	73,595.96	212,947.87	125,000.00	125,000.00
	Other Fees Totals	\$73,595.96	\$212,947.87	\$125,000.00	\$125,000.00
	Charges for Services Totals	\$73,595.96	\$212,947.87	\$125,000.00	\$125,000.00
Department <b>32600 - Police Stations &amp; Buildings</b>	Totals	\$73,595.96	\$212,947.87	\$125,000.00	\$125,000.00
Department <b>35700 - Fire Stations and Buildings</b>					
Charges for Services					
Other Fees					
34.1320	Charges for Services - Impact Fees	75,627.91	218,116.13	130,000.00	130,000.00
	Other Fees Totals	\$75,627.91	\$218,116.13	\$130,000.00	\$130,000.00
	Charges for Services Totals	\$75,627.91	\$218,116.13	\$130,000.00	\$130,000.00
Other Financing Sources					
Interfund transfer in					
39.1202	Appropriated Restricted Fund Balance	.00	.00	.00	10,015.00
	Interfund transfer in Totals	\$0.00	\$0.00	\$0.00	\$10,015.00
	Other Financing Sources Totals	\$0.00	\$0.00	\$0.00	\$10,015.00
Department <b>35700 - Fire Stations and Buildings</b>	Totals	\$75,627.91	\$218,116.13	\$130,000.00	\$140,015.00
Department <b>42200 - Roadways and Walkways</b>					
Charges for Services					
Other Fees					
34.1320	Charges for Services - Impact Fees	67,698.35	149,160.35	75,000.00	75,000.00
	Other Fees Totals	\$67,698.35	\$149,160.35	\$75,000.00	\$75,000.00

# CITY OF FAYETTEVILLE

	<i>Charges for Services Totals</i>	\$67,698.35	\$149,160.35	\$75,000.00	\$75,000.00
Department	<b>42200 - Roadways and Walkways</b> Totals	\$67,698.35	\$149,160.35	\$75,000.00	\$75,000.00
Department	<b>62200 - Park Areas</b>				
	<i>Charges for Services</i>				
	<i>Other Fees</i>				
34.1320	Charges for Services - Impact Fees	37,956.30	165,143.20	125,000.00	125,000.00
	<i>Other Fees Totals</i>	\$37,956.30	\$165,143.20	\$125,000.00	\$125,000.00
	<i>Charges for Services Totals</i>	\$37,956.30	\$165,143.20	\$125,000.00	\$125,000.00
Department	<b>62200 - Park Areas</b> Totals	\$37,956.30	\$165,143.20	\$125,000.00	\$125,000.00
Fund	<b>352 - Impact Fee Fund</b> Totals	\$262,446.84	\$767,733.87	\$470,000.00	\$480,015.00
	Net Grand Totals	\$262,446.84	\$767,733.87	\$470,000.00	\$480,015.00

## IMPACT FEE FUND: Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>352 - Impact Fee Fund</b>				
Department	<b>15950 - General Administration Fees</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1002	Transfer out to General Fund	7,306.14	7,568.32	15,000.00	15,000.00
	<i>Interfund transfers out Totals</i>	\$7,306.14	\$7,568.32	\$15,000.00	\$15,000.00
	<i>Other Financing Uses Totals</i>	\$7,306.14	\$7,568.32	\$15,000.00	\$15,000.00
Department	<b>15950 - General Administration Fees</b> Totals	\$7,306.14	\$7,568.32	\$15,000.00	\$15,000.00
Department	<b>32600 - Police Stations &amp; Buildings</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1015	Transfer out to CPF	63,428.00	67,949.00	125,000.00	125,000.00
	<i>Interfund transfers out Totals</i>	\$63,428.00	\$67,949.00	\$125,000.00	\$125,000.00
	<i>Other Financing Uses Totals</i>	\$63,428.00	\$67,949.00	\$125,000.00	\$125,000.00
Department	<b>32600 - Police Stations &amp; Buildings</b> Totals	\$63,428.00	\$67,949.00	\$125,000.00	\$125,000.00
Department	<b>35700 - Fire Stations and Buildings</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1026	Fire Apparatus	.00	221,359.38	130,000.00	140,015.00
	<i>Interfund transfers out Totals</i>	\$0.00	\$221,359.38	\$130,000.00	\$140,015.00
	<i>Other Financing Uses Totals</i>	\$0.00	\$221,359.38	\$130,000.00	\$140,015.00

# CITY OF FAYETTEVILLE

Department	<b>35700 - Fire Stations and Buildings</b>	\$0.00	\$221,359.38	\$130,000.00	\$140,015.00
	Totals				
Department	<b>42200 - Roadways and Walkways</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
70.0000	Appropriated Fund Balance	.00	.00	75,000.00	75,000.00
	<i>Interfund transfers out Totals</i>	\$0.00	\$0.00	\$75,000.00	\$75,000.00
	<i>Other Financing Uses Totals</i>	\$0.00	\$0.00	\$75,000.00	\$75,000.00
Department	<b>42200 - Roadways and Walkways</b>	\$0.00	\$0.00	\$75,000.00	\$75,000.00
	Totals				
Department	<b>62200 - Park Areas</b>				
	<i>Other Financing Uses</i>				
	<i>Interfund transfers out</i>				
61.1003	Transfer out to DDA	33,296.64	32,231.00	.00	34,960.00
61.1015	Transfer out to CPF	.00	.00	62,500.00	.00
61.1200	Main Street Amphitheater	33,295.25	34,960.00	62,500.00	34,960.00
70.0000	Appropriated Fund Balance	.00	.00	.00	55,080.00
	<i>Interfund transfers out Totals</i>	\$66,591.89	\$67,191.00	\$125,000.00	\$125,000.00
	<i>Other Financing Uses Totals</i>	\$66,591.89	\$67,191.00	\$125,000.00	\$125,000.00
Department	<b>62200 - Park Areas</b>	\$66,591.89	\$67,191.00	\$125,000.00	\$125,000.00
	Totals				
Fund	<b>352 - Impact Fee Fund</b>	\$137,326.03	\$364,067.70	\$470,000.00	\$480,015.00
	Totals				
	Net Grand Totals	\$137,326.03	\$364,067.70	\$470,000.00	\$480,015.00

# CITY OF FAYETTEVILLE

## **SPLOST FUND**

SPLOST Fund accounts for expenditures relating to the renovation of existing City buildings, recreation projects and construction of roads. Funding is provided by special purpose sales taxes, a sales tax approved by voter referendum used in the City of Fayetteville, which are collected by Fayette County and remitted to the City through an intergovernmental agreement.

<b>Fayetteville 2017 SPLOST</b>	
Stormwater/Wastewater	\$9,500,000
Transportation	\$7,000,872
Public Safety (Fire, Police, Ambulance)	\$5,109,000
Parks and Recreation	\$3,400,000
<b>Total</b>	<b>\$25,009,872</b>

## **Summary of Revenues**

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>353 - SPLOST Fund</b>					
Department <b>00000 - Undesignated</b>					
	<i>Intergovernmental Revenues</i>				
	<i>Federal government grants</i>				
33.1354	SPLOST - FED Grant - Hospital Cr	.00	126,080.92	.00	.00
	<i>Federal government grants Totals</i>	\$0.00	\$126,080.92	\$0.00	\$0.00
	<i>State government grants</i>				
33.4311	D.O.T.	507,415.32	.00	.00	.00
	<i>State government grants Totals</i>	\$507,415.32	\$0.00	\$0.00	\$0.00
	<i>Local government unit (specify unit) payments in lieu of taxes</i>				
33.8000	Local Government unit pay in lieu of taxes	677,363.63	1,833,786.81	3,000,000.00	.00
	<i>Local government unit (specify unit) payments in lieu of taxes Totals</i>	\$677,363.63	\$1,833,786.81	\$3,000,000.00	\$0.00
	<i>Intergovernmental Revenues Totals</i>	\$1,184,778.95	\$1,959,867.73	\$3,000,000.00	\$0.00
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1102	Operating Transfer In - GF	1,025,507.09	1,000,000.00	1,000,000.00	.00
	<i>Interfund transfer in Totals</i>	\$1,025,507.09	\$1,000,000.00	\$1,000,000.00	\$0.00
	<i>Other Financing Sources Totals</i>	\$1,025,507.09	\$1,000,000.00	\$1,000,000.00	\$0.00
	Department <b>00000 - Undesignated Totals</b>	\$2,210,286.04	\$2,959,867.73	\$4,000,000.00	\$0.00
	Fund <b>353 - SPLOST Fund Totals</b>	\$2,210,286.04	\$2,959,867.73	\$4,000,000.00	\$0.00
	Net Grand Totals	\$2,210,286.04	\$2,959,867.73	\$4,000,000.00	\$0.00



# CITY OF FAYETTEVILLE

## SPLOST FUND

### Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>353 - SPLOST Fund</b>					
Department <b>42000 - Highways and Streets</b>					
Capital Outlay					
Property					
54.1503	Hood Ave Conn / SR 92 Realignment	923,718.57	2,105,850.98	4,000,000.00	.00
	Property Totals	\$923,718.57	\$2,105,850.98	\$4,000,000.00	\$0.00
	Capital Outlay Totals	\$923,718.57	\$2,105,850.98	\$4,000,000.00	\$0.00
	Department <b>42000 - Highways and Streets Totals</b>	\$923,718.57	\$2,105,850.98	\$4,000,000.00	\$0.00
Department <b>42240 - Sidewalks and Crosswalks</b>					
Capital Outlay					
Property					
54.1203	Hospital Crosswalk/Paths	142,128.37	211,758.04	.00	.00
54.1508	54/Gingercake Intersection	83,830.00	.00	.00	.00
54.1518	Hwy 54 Safety - Lu Sidewalks	.37	.00	.00	.00
54.1521	Cemetery Sidewalk Project	422,720.50	.00	.00	.00
	Property Totals	\$648,679.24	\$211,758.04	\$0.00	\$0.00
	Capital Outlay Totals	\$648,679.24	\$211,758.04	\$0.00	\$0.00
	Department <b>42240 - Sidewalks and Crosswalks Totals</b>	\$648,679.24	\$211,758.04	\$0.00	\$0.00
	Fund <b>353 - SPLOST Fund Totals</b>	\$1,572,397.81	\$2,317,609.02	\$4,000,000.00	\$0.00
	Net Grand Totals	\$1,572,397.81	\$2,317,609.02	\$4,000,000.00	\$0.00

# CITY OF FAYETTEVILLE

## SECTION IV: ENTERPRISE FUND

### WATER AND SEWER FUND

#### Summary of Revenues

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>505 - Water and Sewer Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Intergovernmental Revenues</i>				
	<i>Federal government grants</i>				
33.1356	GEFA - STORMWATER PROJECTS	.00	155,026.56	.00	.00
	<i>Federal government grants Totals</i>	\$0.00	\$155,026.56	\$0.00	\$0.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$155,026.56	\$0.00	\$0.00
	<i>Charges for Services</i>				
	<i>General government</i>				
34.1401	RFP/Bid Documents Purchase	1,650.00	1,900.00	.00	.00
	<i>General government Totals</i>	\$1,650.00	\$1,900.00	\$0.00	\$0.00
	<i>Utilities &amp; Enterprise</i>				
34.4210	Water / Sewerage - Water Charges	2,277,718.20	2,419,338.81	2,370,324.00	2,508,175.00
34.4211	Line and Meter Installs	58,008.00	100,480.00	102,400.00	102,400.00
34.4212	Penalties	97,211.09	101,274.00	117,760.00	117,760.00
34.4213	Turn On / Pcessing Fees	36,412.00	38,220.00	31,028.00	66,028.00
34.4214	Reconnect / re-read fees	37,725.00	30,010.00	35,840.00	35,840.00
34.4255	Water / Sewerage - Sewer Charges	2,713,234.47	2,878,284.36	2,793,832.00	2,860,884.00
34.4260	Stormwater Charges	741,777.05	763,763.82	777,714.00	785,000.00
	<i>Utilities &amp; Enterprise Totals</i>	\$5,962,085.81	\$6,331,370.99	\$6,228,898.00	\$6,476,087.00
	<i>Other Fees</i>				
34.6900	Other Fees	617.84	158.53	512.00	10,012.00
	<i>Other Fees Totals</i>	\$617.84	\$158.53	\$512.00	\$10,012.00
	<i>Other Charges for Services</i>				
34.9300	Bad Check Fees	2,780.00	2,620.00	3,000.00	8,000.00
	<i>Other Charges for Services Totals</i>	\$2,780.00	\$2,620.00	\$3,000.00	\$8,000.00
	<i>Charges for Services Totals</i>	\$5,967,133.65	\$6,336,049.52	\$6,232,410.00	\$6,494,099.00
	<i>Investment Income</i>				
	<i>Investment Revenue</i>				
36.1000	Interest income	306.36	931.27	2,560.00	2,560.00
	<i>Investment Revenue Totals</i>	\$306.36	\$931.27	\$2,560.00	\$2,560.00
	<i>Realized gains on loss of investment</i>				
36.2000	Gain or loss on investments	(58,829.59)	(59,977.84)	(61,000.00)	(61,000.00)
	<i>Realized gains on loss of investment Totals</i>	(\$58,829.59)	(\$59,977.84)	(\$61,000.00)	(\$61,000.00)

# CITY OF FAYETTEVILLE

<i>Investment Income Totals</i>		(\$58,523.23)	(\$59,046.57)	(\$58,440.00)	(\$58,440.00)
<i>Miscellaneous Revenue</i>					
<i>Other</i>					
38.9000	Other Miscellaneous Income	32.44	1,278.27	.00	.00
38.9002	Contributed Capital SPS	300,974.67	154,013.53	125,000.00	125,000.00
<i>Other Totals</i>		\$301,007.11	\$155,291.80	\$125,000.00	\$125,000.00
<i>Miscellaneous Revenue Totals</i>		\$301,007.11	\$155,291.80	\$125,000.00	\$125,000.00
<i>Other Financing Sources</i>					
<i>Interfund transfer in</i>					
39.1201	Appropriate Unreserve Fund Balance	.00	.00	1,522,100.00	1,566,911.00
<i>Interfund transfer in Totals</i>		\$0.00	\$0.00	\$1,522,100.00	\$1,566,911.00
<i>Proceeds from Capital Asset Disposition</i>					
39.2100	Sale of Assets	.00	31,564.03	5,000.00	5,000.00
<i>Proceeds from Capital Asset Disposition Totals</i>		\$0.00	\$31,564.03	\$5,000.00	\$5,000.00
<i>Other Financing Sources Totals</i>		\$0.00	\$31,564.03	\$1,527,100.00	\$1,571,911.00
Department <b>00000 - Undesignated Totals</b>		\$6,209,617.53	\$6,618,885.34	\$7,826,070.00	\$8,132,570.00
Fund <b>505 - Water and Sewer Fund Totals</b>		\$6,209,617.53	\$6,618,885.34	\$7,826,070.00	\$8,132,570.00
Net Grand Totals		\$6,209,617.53	\$6,618,885.34	\$7,826,070.00	\$8,132,570.00

## WATER AND SEWER FUND: Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund <b>505 - Water and Sewer Fund</b>					
Department <b>00000 - Undesignated</b>					
<i>Other Financing Uses</i>					
<i>Interfund transfers out</i>					
61.1000	Operating Transfer Out	.00	35,634.29	.00	.00
<i>Interfund transfers out Totals</i>		\$0.00	\$35,634.29	\$0.00	\$0.00
<i>Other Financing Uses Totals</i>		\$0.00	\$35,634.29	\$0.00	\$0.00
Department <b>00000 - Undesignated Totals</b>		\$0.00	\$35,634.29	\$0.00	\$0.00
Department <b>11100 - Governing Body</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	25,200.00	12,375.00	15,300.00	15,300.00
<i>Salaries and Wages Totals</i>		\$25,200.00	\$12,375.00	\$15,300.00	\$15,300.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	12,573.96	5,181.14	6,010.00	7,200.00

# CITY OF FAYETTEVILLE

51.2200	Social Security (FICA) Contributions	1,678.13	909.68	1,170.00	1,180.00
51.2400	Retirement Contributions	5,648.76	2,360.06	2,185.00	2,500.00
51.2600	Unemployment Insurance	.00	.00	.00	25.00
51.2700	Workers' Compensation	72.78	632.77	20.00	20.00
51.2900	Other Employee Benefits	5,400.00	2,550.00	180.00	103.00
<i>Employee Benefits Totals</i>		<u>\$25,373.63</u>	<u>\$11,633.65</u>	<u>\$9,565.00</u>	<u>\$11,028.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$50,573.63</u>	<u>\$24,008.65</u>	<u>\$24,865.00</u>	<u>\$26,328.00</u>
<i>Purchased / contracted services</i>					
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	22,214.44	18,613.32	24,198.00	.00
<i>Other Purchased Services Totals</i>		<u>\$22,214.44</u>	<u>\$18,613.32</u>	<u>\$24,198.00</u>	<u>\$0.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$22,214.44</u>	<u>\$18,613.32</u>	<u>\$24,198.00</u>	<u>\$0.00</u>
Department <b>11100 - Governing Body Totals</b>		<u>\$72,788.07</u>	<u>\$42,621.97</u>	<u>\$49,063.00</u>	<u>\$26,328.00</u>
Department <b>11300 - Clerk of Council</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	21,592.03	13,412.34	13,533.00	25,600.00
<i>Salaries and Wages Totals</i>		<u>\$21,592.03</u>	<u>\$13,412.34</u>	<u>\$13,533.00</u>	<u>\$25,600.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	3,677.80	1,617.84	1,433.00	4,500.00
51.2200	Social Security (FICA) Contributions	1,752.99	972.61	1,170.00	2,000.00
51.2400	Retirement Contributions	382.37	445.12	223.00	2,400.00
51.2600	Unemployment Insurance	.00	.00	20.00	15.00
51.2700	Workers' Compensation	11.06	3.09	95.00	40.00
51.2900	Other Employee Benefits	8.00	.00	.00	15.00
<i>Employee Benefits Totals</i>		<u>\$5,832.22</u>	<u>\$3,038.66</u>	<u>\$2,941.00</u>	<u>\$8,970.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$27,424.25</u>	<u>\$16,451.00</u>	<u>\$16,474.00</u>	<u>\$34,570.00</u>
Department <b>11300 - Clerk of Council Totals</b>		<u>\$27,424.25</u>	<u>\$16,451.00</u>	<u>\$16,474.00</u>	<u>\$34,570.00</u>
Department <b>13200 - City Manager</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	56,849.71	28,624.73	28,500.00	30,000.00
<i>Salaries and Wages Totals</i>		<u>\$56,849.71</u>	<u>\$28,624.73</u>	<u>\$28,500.00</u>	<u>\$30,000.00</u>
<i>Employee Benefits</i>					
51.2100	Group Insurance	9,448.41	4,967.28	6,000.00	4,800.00
51.2200	Social Security (FICA) Contributions	4,281.25	2,136.01	3,738.00	2,400.00
51.2400	Retirement Contributions	238.49	.00	1,946.00	5,000.00
51.2600	Unemployment Insurance	.00	.00	.00	10.00
51.2700	Workers' Compensation	183.19	(21.79)	200.00	40.00
51.2900	Other Employee Benefits	.00	.00	.00	10.00

# CITY OF FAYETTEVILLE

<i>Employee Benefits Totals</i>		\$14,151.34	\$7,081.50	\$11,884.00	\$12,260.00
<i>Personal services and employee benefits Totals</i>		\$71,001.05	\$35,706.23	\$40,384.00	\$42,260.00
Department <b>13200 - City Manager</b> Totals		\$71,001.05	\$35,706.23	\$40,384.00	\$42,260.00
Department <b>15100 - Financial Administration</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	270,938.08	227,481.20	248,000.00	344,500.00
51.1300	Overtime	.00	238.48	.00	.00
<i>Salaries and Wages Totals</i>		\$270,938.08	\$227,719.68	\$248,000.00	\$344,500.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	47,762.80	39,192.24	47,683.00	41,450.00
51.2200	Social Security (FICA) Contributions	19,617.85	16,565.99	17,600.00	26,500.00
51.2400	Retirement Contributions	21,178.10	27,355.12	35,982.00	52,000.00
51.2600	Unemployment Insurance	25.76	80.17	.00	150.00
51.2700	Workers' Compensation	445.85	244.59	381.00	400.00
51.2900	Other Employee Benefits	260.32	212.32	1,775.00	200.00
<i>Employee Benefits Totals</i>		\$89,290.68	\$83,650.43	\$103,421.00	\$120,700.00
<i>Personal services and employee benefits Totals</i>		\$360,228.76	\$311,370.11	\$351,421.00	\$465,200.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	12,848.39	21,900.00	21,118.00	21,118.00
52.1300	Technical	2,032.26	.00	.00	.00
<i>Purchased Professional and Technical Services Totals</i>		\$14,880.65	\$21,900.00	\$21,118.00	\$21,118.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	325.07	.00	.00	.00
<i>Purchased Property Services Totals</i>		\$325.07	\$0.00	\$0.00	\$0.00
<i>Other Purchased Services</i>					
52.3500	Travel	799.00	.00	.00	.00
52.3600	Dues and Fees	284.19	.00	.00	.00
52.3700	Education and Training	355.00	.00	.00	.00
52.3850	Contract Labor	5,192.03	.00	.00	.00
<i>Other Purchased Services Totals</i>		\$6,630.22	\$0.00	\$0.00	\$0.00
<i>Purchased / contracted services Totals</i>		\$21,835.94	\$21,900.00	\$21,118.00	\$21,118.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	3,695.96	3,274.10	3,953.00	3,953.00
<i>Supplies Totals</i>		\$3,695.96	\$3,274.10	\$3,953.00	\$3,953.00
<i>Supplies Totals</i>		\$3,695.96	\$3,274.10	\$3,953.00	\$3,953.00
Department <b>15100 - Financial Administration</b> Totals		\$385,760.66	\$336,544.21	\$376,492.00	\$490,271.00

# CITY OF FAYETTEVILLE

**Department 15350 - Data Processing (Info Tech)**
*Personal services and employee benefits*
*Salaries and Wages*

51.1100	Regular Employees	40,636.51	20,922.35	27,183.00	23,000.00
<i>Salaries and Wages Totals</i>		<b>\$40,636.51</b>	<b>\$20,922.35</b>	<b>\$27,183.00</b>	<b>\$23,000.00</b>

*Employee Benefits*

51.2100	Group Insurance	11,930.80	4,947.72	4,551.00	4,700.00
51.2200	Social Security (FICA) Contributions	560.94	1,484.66	1,594.00	1,800.00
51.2400	Retirement Contributions	7,380.52	4,538.94	3,654.00	4,600.00
51.2600	Unemployment Insurance	.00	.00	.00	10.00
51.2700	Workers' Compensation	162.41	(20.27)	40.00	28.00
51.2900	Other Employee Benefits	.00	.00	135.00	10.00
<i>Employee Benefits Totals</i>		<b>\$20,034.67</b>	<b>\$10,951.05</b>	<b>\$9,974.00</b>	<b>\$11,148.00</b>

*Personal services and employee benefits Totals*

		<b>\$60,671.18</b>	<b>\$31,873.40</b>	<b>\$37,157.00</b>	<b>\$34,148.00</b>
Department	<b>15350 - Data Processing (Info Tech)</b>	<b>\$60,671.18</b>	<b>\$31,873.40</b>	<b>\$37,157.00</b>	<b>\$34,148.00</b>
		Totals			

**Department 15360 - GIS**
*Personal services and employee benefits*
*Salaries and Wages*

51.1100	Regular Employees	19,637.90	21,908.03	22,766.00	23,500.00
<i>Salaries and Wages Totals</i>		<b>\$19,637.90</b>	<b>\$21,908.03</b>	<b>\$22,766.00</b>	<b>\$23,500.00</b>

*Employee Benefits*

51.2100	Group Insurance	2,987.77	3,046.80	5,180.00	3,000.00
51.2200	Social Security (FICA) Contributions	3,219.32	1,525.84	1,747.00	1,800.00
51.2400	Retirement Contributions	3,253.00	2,105.88	3,081.00	3,400.00
51.2600	Unemployment Insurance	3.02	16.15	.00	10.00
51.2700	Workers' Compensation	(49.60)	62.52	36.00	30.00
51.2900	Other Employee Benefits	21.95	.00	160.00	10.00
<i>Employee Benefits Totals</i>		<b>\$9,435.46</b>	<b>\$6,757.19</b>	<b>\$10,204.00</b>	<b>\$8,250.00</b>

*Personal services and employee benefits Totals*

		<b>\$29,073.36</b>	<b>\$28,665.22</b>	<b>\$32,970.00</b>	<b>\$31,750.00</b>
--	--	--------------------	--------------------	--------------------	--------------------

*Purchased / contracted services*
*Purchased Professional and Technical Services*

52.1200	Professional	.00	7,186.00	50,000.00	50,000.00
<i>Purchased Professional and Technical Services Totals</i>		<b>\$0.00</b>	<b>\$7,186.00</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>

*Purchased Property Services*

52.2200	Repairs and Maintenance	167.76	110.82	.00	.00
<i>Purchased Property Services Totals</i>		<b>\$167.76</b>	<b>\$110.82</b>	<b>\$0.00</b>	<b>\$0.00</b>

*Other Purchased Services*

52.3200	Communications	622.39	57.04	700.00	700.00
52.3300	Advertising	.00	.00	.00	500.00

# CITY OF FAYETTEVILLE

52.3700	Education and Training	.00	.00	500.00	.00
	<i>Other Purchased Services Totals</i>	\$622.39	\$57.04	\$1,200.00	\$1,200.00
	<i>Purchased / contracted services Totals</i>	\$790.15	\$7,353.86	\$51,200.00	\$51,200.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	500.00	1,432.20	2,000.00	2,000.00
	<i>Supplies Totals</i>	\$500.00	\$1,432.20	\$2,000.00	\$2,000.00
	<i>Supplies Totals</i>	\$500.00	\$1,432.20	\$2,000.00	\$2,000.00
	Department <b>15360 - GIS</b> Totals	\$30,363.51	\$37,451.28	\$86,170.00	\$84,950.00
	Department <b>15400 - Human Resources</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	11,759.79	13,669.34	13,603.00	16,875.00
	<i>Salaries and Wages Totals</i>	\$11,759.79	\$13,669.34	\$13,603.00	\$16,875.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	144.76	1,631.76	1,433.00	1,550.00
51.2200	Social Security (FICA) Contributions	890.87	1,002.16	1,041.00	1,300.00
51.2400	Retirement Contributions	.00	1,099.12	2,114.00	2,500.00
51.2600	Unemployment Insurance	.00	.00	.00	10.00
51.2700	Workers' Compensation	33.71	(1.17)	24.00	25.00
51.2900	Other Employee Benefits	.00	.00	92.00	10.00
	<i>Employee Benefits Totals</i>	\$1,069.34	\$3,731.87	\$4,704.00	\$5,395.00
	<i>Personal services and employee benefits Totals</i>	\$12,829.13	\$17,401.21	\$18,307.00	\$22,270.00
	Department <b>15400 - Human Resources</b> Totals	\$12,829.13	\$17,401.21	\$18,307.00	\$22,270.00
	Department <b>43100 - Wastewater Administration</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	41,143.86	48,406.83	47,841.00	58,500.00
	<i>Salaries and Wages Totals</i>	\$41,143.86	\$48,406.83	\$47,841.00	\$58,500.00
	<i>Employee Benefits</i>				
51.2100	Group Insurance	7,383.37	9,849.96	8,418.00	11,150.00
51.2200	Social Security (FICA) Contributions	3,063.56	3,451.89	3,660.00	4,500.00
51.2400	Retirement Contributions	6,711.00	6,480.80	7,430.00	9,400.00
51.2600	Unemployment Insurance	.00	.00	.00	25.00
51.2700	Workers' Compensation	196.31	780.72	555.00	1,600.00
51.2900	Other Employee Benefits	.00	.00	300.00	15.00
	<i>Employee Benefits Totals</i>	\$17,354.24	\$20,563.37	\$20,363.00	\$26,690.00
	<i>Personal services and employee benefits Totals</i>	\$58,498.10	\$68,970.20	\$68,204.00	\$85,190.00
	<i>Purchased / contracted services</i>				
	<i>Purchased Professional and Technical Services</i>				

# CITY OF FAYETTEVILLE

52.1200	Professional	75.00	19,560.95	6,000.00	6,000.00
52.1300	Technical	.00	.00	500.00	500.00
<i>Purchased Professional and Technical Services Totals</i>		\$75.00	\$19,560.95	\$6,500.00	\$6,500.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	1,920.06	1,216.98	2,000.00	2,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	200.00	200.00
<i>Purchased Property Services Totals</i>		\$1,920.06	\$1,216.98	\$2,200.00	\$2,200.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	8,250.89	4,183.32	8,832.00	112.00
52.3200	Communications	624.19	570.52	1,200.00	1,200.00
52.3300	Advertising	.00	15.00	.00	.00
52.3400	Printing and Binding	.00	85.00	.00	.00
52.3500	Travel	.00	.00	500.00	500.00
52.3600	Dues and Fees	4,019.81	2,983.92	4,000.00	4,000.00
52.3700	Education and Training	.00	.00	700.00	700.00
52.3850	Contract Labor	27,491.54	28,093.44	30,000.00	30,000.00
<i>Other Purchased Services Totals</i>		\$40,386.43	\$35,931.20	\$45,232.00	\$36,512.00
<i>Purchased / contracted services Totals</i>		\$42,381.49	\$56,709.13	\$53,932.00	\$45,212.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	827.28	25.11	2,000.00	2,000.00
<i>Supplies Totals</i>		\$827.28	\$25.11	\$2,000.00	\$2,000.00
<i>Supplies Totals</i>		\$827.28	\$25.11	\$2,000.00	\$2,000.00
Department <b>43100 - Wastewater Administration</b>		\$101,706.87	\$125,704.44	\$124,136.00	\$132,402.00
<i>Totals</i>					
Department <b>43200 - Stormwater Collection/Maintenance</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	119,017.92	112,940.13	93,101.00	65,000.00
51.1300	Overtime	.00	67.20	.00	.00
<i>Salaries and Wages Totals</i>		\$119,017.92	\$113,007.33	\$93,101.00	\$65,000.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	43,401.25	42,779.55	34,076.00	29,000.00
51.2200	Social Security (FICA) Contributions	8,631.16	7,876.96	7,122.00	5,000.00
51.2400	Retirement Contributions	20,032.75	14,885.39	14,719.00	11,600.00
51.2600	Unemployment Insurance	22.44	64.38	20.00	50.00
51.2700	Workers' Compensation	9,636.25	6,791.68	6,310.00	3,500.00
51.2900	Other Employee Benefits	253.93	176.84	710.00	50.00
<i>Employee Benefits Totals</i>		\$81,977.78	\$72,574.80	\$62,957.00	\$49,200.00
<i>Personal services and employee benefits Totals</i>		\$200,995.70	\$185,582.13	\$156,058.00	\$114,200.00



# CITY OF FAYETTEVILLE

## Purchased / contracted services

### Purchased Professional and Technical Services

52.1200	Professional	40,142.80	95,933.86	65,000.00	65,000.00
52.1300	Technical	900.00	.00	2,000.00	2,000.00
<i>Purchased Professional and Technical Services Totals</i>		<b>\$41,042.80</b>	<b>\$95,933.86</b>	<b>\$67,000.00</b>	<b>\$67,000.00</b>

### Purchased Property Services

52.2200	Repairs and Maintenance	14,651.24	5,168.20	20,000.00	20,000.00
<i>Purchased Property Services Totals</i>		<b>\$14,651.24</b>	<b>\$5,168.20</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>

### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	.00	805.59	.00	450.00
52.3300	Advertising	.00	160.00	.00	.00
52.3600	Dues and Fees	.00	36.00	.00	.00
52.3700	Education and Training	315.00	.00	550.00	550.00
52.3850	Contract Labor	650.00	.00	1,000.00	1,000.00
<i>Other Purchased Services Totals</i>		<b>\$965.00</b>	<b>\$1,001.59</b>	<b>\$1,550.00</b>	<b>\$2,000.00</b>
<i>Purchased / contracted services Totals</i>		<b>\$56,659.04</b>	<b>\$102,103.65</b>	<b>\$88,550.00</b>	<b>\$89,000.00</b>

## Supplies

### Supplies

53.1100	General Supplies and Materials	20,612.15	13,710.21	24,000.00	24,000.00
<i>Supplies Totals</i>		<b>\$20,612.15</b>	<b>\$13,710.21</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>
<i>Supplies Totals</i>		<b>\$20,612.15</b>	<b>\$13,710.21</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>

## Depreciation and amortization

### Depreciation

56.1000	Depreciation Expense	83,489.53	83,489.53	91,000.00	125,550.00
<i>Depreciation Totals</i>		<b>\$83,489.53</b>	<b>\$83,489.53</b>	<b>\$91,000.00</b>	<b>\$125,550.00</b>
<i>Depreciation and amortization Totals</i>		<b>\$83,489.53</b>	<b>\$83,489.53</b>	<b>\$91,000.00</b>	<b>\$125,550.00</b>

## Debt Service

### Principal

58.1200	Capital Lease - Principal	.00	.00	315,866.00	315,866.00
<i>Principal Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$315,866.00</b>	<b>\$315,866.00</b>

### Interest

58.2100	Bonds - Interest	47,621.02	31,487.50	.00	.00
<i>Interest Totals</i>		<b>\$47,621.02</b>	<b>\$31,487.50</b>	<b>\$0.00</b>	<b>\$0.00</b>

### Insurance Cost

58.4000	Issuance Cost	(1,428.44)	(2,455.53)	.00	.00
<i>Insurance Cost Totals</i>		<b>(\$1,428.44)</b>	<b>(\$2,455.53)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Debt Service Totals</i>		<b>\$46,192.58</b>	<b>\$29,031.97</b>	<b>\$315,866.00</b>	<b>\$315,866.00</b>

Department **43200 - Stormwater  
Collection/Maintenance Totals**

Department **43310 - Wastewater Maintenance**

# CITY OF FAYETTEVILLE

## Personal services and employee benefits

### Salaries and Wages

51.1100	Regular Employees	141,591.42	158,605.84	162,791.00	147,500.00
<i>Salaries and Wages Totals</i>		<b>\$141,591.42</b>	<b>\$158,605.84</b>	<b>\$162,791.00</b>	<b>\$147,500.00</b>

### Employee Benefits

51.2100	Group Insurance	28,688.01	42,866.26	40,173.00	35,750.00
51.2200	Social Security (FICA) Contributions	10,555.45	11,345.38	12,454.00	11,500.00
51.2400	Retirement Contributions	26,954.62	25,740.11	25,563.00	32,000.00
51.2600	Unemployment Insurance	3.82	16.15	.00	60.00
51.2700	Workers' Compensation	8,334.54	4,787.51	7,575.00	3,500.00
51.2900	Other Employee Benefits	69.84	51.46	1,161.00	65.00
<i>Employee Benefits Totals</i>		<b>\$74,606.28</b>	<b>\$84,806.87</b>	<b>\$86,926.00</b>	<b>\$82,875.00</b>

### Personal services and employee benefits Totals

**\$216,197.70      \$243,412.71      \$249,717.00      \$230,375.00**

## Purchased / contracted services

### Purchased Professional and Technical Services

52.1200	Professional	3,588.00	18,786.41	86,200.00	86,200.00
52.1300	Technical	.00	45.00	15,000.00	15,000.00
<i>Purchased Professional and Technical Services Totals</i>		<b>\$3,588.00</b>	<b>\$18,831.41</b>	<b>\$101,200.00</b>	<b>\$101,200.00</b>

### Purchased Property Services

52.2200	Repairs and Maintenance	9,019.44	91,950.54	125,000.00	125,000.00
<i>Purchased Property Services Totals</i>		<b>\$9,019.44</b>	<b>\$91,950.54</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>

### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	5,703.42	9,854.60	6,296.00	1,120.00
52.3200	Communications	788.54	994.64	1,000.00	1,000.00
52.3500	Travel	.00	.00	500.00	500.00
52.3600	Dues and Fees	2,129.94	2,030.83	4,000.00	4,000.00
52.3700	Education and Training	245.00	35.00	1,500.00	1,500.00
52.3850	Contract Labor	1,077.37	1,155.30	1,200.00	1,200.00
<i>Other Purchased Services Totals</i>		<b>\$9,944.27</b>	<b>\$14,070.37</b>	<b>\$14,496.00</b>	<b>\$9,320.00</b>

### Purchased / contracted services Totals

**\$22,551.71      \$124,852.32      \$240,696.00      \$235,520.00**

## Supplies

### Supplies

53.1100	General Supplies and Materials	8,821.90	8,999.24	10,000.00	10,000.00
53.1230	Energy - Electricity	3,332.78	.00	5,000.00	5,000.00
53.1270	Energy - Gasoline/Diesel	12,417.12	6,026.83	17,000.00	17,000.00
53.1700	Other Supplies	36.00	.00	1,000.00	1,000.00
<i>Supplies Totals</i>		<b>\$24,607.80</b>	<b>\$15,026.07</b>	<b>\$33,000.00</b>	<b>\$33,000.00</b>
<i>Supplies Totals</i>		<b>\$24,607.80</b>	<b>\$15,026.07</b>	<b>\$33,000.00</b>	<b>\$33,000.00</b>

## Capital Outlay

### Property

# CITY OF FAYETTEVILLE

54.1425	Westside Sanitary Sewer	(6.00)	.00	.00	.00
<i>Property Totals</i>		(\$6.00)	\$0.00	\$0.00	\$0.00
<i>Machinery and Equipment</i>					
54.2100	Machinery	.00	.00	50,000.00	50,000.00
54.2200	Vehicles	.00	.00	.00	25,000.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$0.00	\$50,000.00	\$75,000.00
<i>Capital Outlay Totals</i>		(\$6.00)	\$0.00	\$50,000.00	\$75,000.00
Department <b>43310 - Wastewater Maintenance</b>		\$263,351.21	\$383,291.10	\$573,413.00	\$573,895.00
Totals					
Department <b>43340 - Wastewater Lift Stations</b>					
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	.00	.00	2,000.00	2,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$0.00	\$0.00	\$2,000.00	\$2,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	206,207.76	34,161.30	150,000.00	150,000.00
<i>Purchased Property Services Totals</i>		\$206,207.76	\$34,161.30	\$150,000.00	\$150,000.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	6,253.20	4,499.01	6,554.00	.00
52.3300	Advertising	.00	.00	500.00	500.00
52.3600	Dues and Fees	.00	.00	500.00	500.00
52.3700	Education and Training	.00	35.00	400.00	400.00
<i>Other Purchased Services Totals</i>		\$6,253.20	\$4,534.01	\$7,954.00	\$1,400.00
<i>Purchased / contracted services Totals</i>		\$212,460.96	\$38,695.31	\$159,954.00	\$153,400.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	72,998.51	101,791.18	95,000.00	95,000.00
53.1210	Energy - Water / Sewer	972.32	1,172.92	1,000.00	1,000.00
53.1220	Energy - Natural Gas	2,557.91	(1,946.51)	3,000.00	3,000.00
53.1230	Energy - Electricity	79,982.18	82,271.02	80,000.00	80,000.00
53.1270	Energy - Gasoline/Diesel	6,208.55	3,734.40	4,000.00	4,000.00
53.1700	Other Supplies	.00	.00	500.00	500.00
<i>Supplies Totals</i>		\$162,719.47	\$187,023.01	\$183,500.00	\$183,500.00
<i>Supplies Totals</i>		\$162,719.47	\$187,023.01	\$183,500.00	\$183,500.00
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2500	Other Equipment	.00	.00	.00	50,000.00
54.2504	Lift Station Generator	.00	.00	150,000.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$0.00	\$150,000.00	\$50,000.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$150,000.00	\$50,000.00

# CITY OF FAYETTEVILLE

## Depreciation and amortization

### Depreciation

56.1000	Depreciation Expense	57,100.96	3,858.10	60,000.00	60,000.00
<i>Depreciation Totals</i>		\$57,100.96	\$3,858.10	\$60,000.00	\$60,000.00
<i>Depreciation and amortization Totals</i>		\$57,100.96	\$3,858.10	\$60,000.00	\$60,000.00

Department **43340 - Wastewater Lift Stations**  
Totals

Department **43350 - Wastewater Treatment Plant**

### Personal services and employee benefits

#### Salaries and Wages

51.1100	Regular Employees	108,094.74	141,219.49	141,140.00	209,000.00
51.1300	Overtime	11,811.62	13,734.36	15,360.00	15,360.00
<i>Salaries and Wages Totals</i>		\$119,906.36	\$154,953.85	\$156,500.00	\$224,360.00

#### Employee Benefits

51.2100	Group Insurance	13,840.18	19,110.76	14,330.00	65,000.00
51.2200	Social Security (FICA) Contributions	8,617.02	10,580.02	10,797.00	17,500.00
51.2400	Retirement Contributions	13,176.80	17,145.39	17,703.00	30,000.00
51.2600	Unemployment Insurance	11.41	67.56	.00	100.00
51.2700	Workers' Compensation	2,689.84	3,037.01	485.00	5,000.00
51.2900	Other Employee Benefits	145.26	108.50	950.00	110.00
<i>Employee Benefits Totals</i>		\$38,480.51	\$50,049.24	\$44,265.00	\$117,710.00

### Personal services and employee benefits Totals

\$158,386.87    \$205,003.09    \$200,765.00    \$342,070.00

### Purchased / contracted services

#### Purchased Professional and Technical Services

52.1200	Professional	3,770.00	20,190.33	15,000.00	15,000.00
52.1300	Technical	71,659.48	73,017.00	69,000.00	69,000.00
52.2110	Disposal	.00	.00	6,000.00	6,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$75,429.48	\$93,207.33	\$90,000.00	\$90,000.00

#### Purchased Property Services

52.2200	Repairs and Maintenance	136,195.23	179,999.13	163,000.00	163,000.00
52.2320	Rental of Equipment and Vehicles	352.00	.00	2,000.00	2,000.00
<i>Purchased Property Services Totals</i>		\$136,547.23	\$179,999.13	\$165,000.00	\$165,000.00

#### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	5,703.42	4,988.91	4,822.00	1,230.00
52.3200	Communications	2,015.49	1,605.66	2,000.00	2,000.00
52.3300	Advertising	64.50	80.00	500.00	500.00
52.3400	Printing and Binding	.00	.00	200.00	200.00
52.3500	Travel	.00	.00	1,000.00	1,000.00
52.3600	Dues and Fees	195.00	.00	1,500.00	1,500.00
52.3700	Education and Training	760.00	157.51	1,600.00	1,600.00

# CITY OF FAYETTEVILLE

52.3850	Contract Labor	.00	.00	940.00	940.00
	<i>Other Purchased Services Totals</i>	\$8,738.41	\$6,832.08	\$12,562.00	\$8,970.00
	<i>Purchased / contracted services Totals</i>	\$220,715.12	\$280,038.54	\$267,562.00	\$263,970.00
	<i>Supplies</i>				
	<i>Supplies</i>				
53.1100	General Supplies and Materials	72,666.21	97,357.55	117,000.00	117,000.00
53.1230	Energy - Electricity	200,017.72	205,386.50	190,000.00	190,000.00
53.1270	Energy - Gasoline/Diesel	660.45	1,848.33	1,200.00	1,200.00
53.1600	Small Equipment	1,398.35	3,995.00	10,000.00	10,000.00
53.1700	Other Supplies	.00	1,059.45	2,000.00	2,000.00
	<i>Supplies Totals</i>	\$274,742.73	\$309,646.83	\$320,200.00	\$320,200.00
	<i>Supplies Totals</i>	\$274,742.73	\$309,646.83	\$320,200.00	\$320,200.00
	<i>Capital Outlay</i>				
	<i>Machinery and Equipment</i>				
54.2100	Machinery	.00	.00	25,000.00	.00
	<i>Machinery and Equipment Totals</i>	\$0.00	\$0.00	\$25,000.00	\$0.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$25,000.00	\$0.00
	<i>Depreciation and amortization</i>				
	<i>Depreciation</i>				
56.1000	Depreciation Expense	859,194.27	866,820.71	870,000.00	870,000.00
	<i>Depreciation Totals</i>	\$859,194.27	\$866,820.71	\$870,000.00	\$870,000.00
	<i>Depreciation and amortization Totals</i>	\$859,194.27	\$866,820.71	\$870,000.00	\$870,000.00
	<i>Debt Service</i>				
	<i>Interestq</i>				
58.2100	Bonds - Interest	522,940.54	208,483.00	693,607.00	693,607.00
	<i>Interestq Totals</i>	\$522,940.54	\$208,483.00	\$693,607.00	\$693,607.00
	<i>Fiscal agent's fees</i>				
58.3000	Fiscal Agent's Fee	3,050.00	2,650.00	.00	.00
	<i>Fiscal agent's fees Totals</i>	\$3,050.00	\$2,650.00	\$0.00	\$0.00
	<i>Insurance Cost</i>				
58.4000	Issuance Cost	(15,686.10)	(5,238.37)	.00	.00
	<i>Insurance Cost Totals</i>	(\$15,686.10)	(\$5,238.37)	\$0.00	\$0.00
	<i>Debt Service Totals</i>	\$510,304.44	\$205,894.63	\$693,607.00	\$693,607.00
	Department <b>43350 - Wastewater Treatment Plant Totals</b>	\$2,023,343.43	\$1,867,403.80	\$2,377,134.00	\$2,489,847.00
	Department <b>44100 - Water Administration</b>				
	<i>Personal services and employee benefits</i>				
	<i>Salaries and Wages</i>				
51.1100	Regular Employees	41,143.86	48,573.61	55,291.00	58,500.00
	<i>Salaries and Wages Totals</i>	\$41,143.86	\$48,573.61	\$55,291.00	\$58,500.00

# CITY OF FAYETTEVILLE

<i>Employee Benefits</i>					
51.2100	Group Insurance	11,654.67	9,849.96	8,418.00	11,200.00
51.2200	Social Security (FICA) Contributions	3,063.47	3,451.84	3,660.00	4,500.00
51.2400	Retirement Contributions	6,711.00	6,464.08	7,430.00	9,350.00
51.2600	Unemployment Insurance	3.80	16.15	26.00	25.00
51.2700	Workers' Compensation	195.35	665.01	555.00	1,570.00
51.2900	Other Employee Benefits	78.67	51.46	300.00	15.00
<i>Employee Benefits Totals</i>		<u>\$21,706.96</u>	<u>\$20,498.50</u>	<u>\$20,389.00</u>	<u>\$26,660.00</u>
<i>Personal services and employee benefits Totals</i>		<u>\$62,850.82</u>	<u>\$69,072.11</u>	<u>\$75,680.00</u>	<u>\$85,160.00</u>
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	75.00	5,865.00	6,000.00	6,000.00
52.1300	Technical	.00	.00	700.00	700.00
52.2110	Disposal	.00	.00	100.00	100.00
52.2140	Lawn Care	.00	.00	100.00	100.00
<i>Purchased Professional and Technical Services Totals</i>		<u>\$75.00</u>	<u>\$5,865.00</u>	<u>\$6,900.00</u>	<u>\$6,900.00</u>
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	747.06	1,340.70	1,000.00	1,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	500.00	500.00
<i>Purchased Property Services Totals</i>		<u>\$747.06</u>	<u>\$1,340.70</u>	<u>\$1,500.00</u>	<u>\$1,500.00</u>
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	5,703.42	4,268.32	22,680.00	112.00
52.3200	Communications	5,895.65	5,180.13	6,000.00	6,000.00
52.3400	Printing and Binding	.00	.00	150.00	150.00
52.3500	Travel	391.14	.00	1,000.00	1,000.00
52.3600	Dues and Fees	4,019.77	2,983.92	5,000.00	5,000.00
52.3700	Education and Training	146.43	.00	100.00	100.00
52.3850	Contract Labor	28,405.87	29,082.48	32,000.00	32,000.00
<i>Other Purchased Services Totals</i>		<u>\$44,562.28</u>	<u>\$41,514.85</u>	<u>\$66,930.00</u>	<u>\$44,362.00</u>
<i>Purchased / contracted services Totals</i>		<u>\$45,384.34</u>	<u>\$48,720.55</u>	<u>\$75,330.00</u>	<u>\$52,762.00</u>
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	827.28	216.33	300.00	300.00
53.1210	Energy - Water / Sewer	357.14	367.08	400.00	400.00
53.1700	Other Supplies	36.00	.00	200.00	200.00
<i>Supplies Totals</i>		<u>\$1,220.42</u>	<u>\$583.41</u>	<u>\$900.00</u>	<u>\$900.00</u>
<i>Supplies Totals</i>		<u>\$1,220.42</u>	<u>\$583.41</u>	<u>\$900.00</u>	<u>\$900.00</u>
<i>Capital Outlay</i>					
<i>Property</i>					
54.1000	Property	.00	.00	35,000.00	.00

# CITY OF FAYETTEVILLE

<i>Property Totals</i>		\$0.00	\$0.00	\$35,000.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$35,000.00	\$0.00
<i>Other Cost</i>					
<i>Bad Debts</i>					
57.4000	Bad Debt	50,000.00	50,000.00	50,000.00	50,000.00
<i>Bad Debts Totals</i>		\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
<i>Other Cost Totals</i>		\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Department <b>44100 - Water Administration Totals</b>		\$159,455.58	\$168,376.07	\$236,910.00	\$188,822.00
Department <b>44300 - Treatment</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	74,475.92	81,753.17	79,831.00	113,500.00
51.1300	Overtime	569.24	1,559.48	.00	.00
<i>Salaries and Wages Totals</i>		\$75,045.16	\$83,312.65	\$79,831.00	\$113,500.00
<i>Employee Benefits</i>					
51.2100	Group Insurance	22,547.65	21,459.80	19,702.00	40,000.00
51.2200	Social Security (FICA) Contributions	5,280.98	5,628.33	6,107.00	13,500.00
51.2400	Retirement Contributions	11,408.76	8,702.58	12,887.00	26,500.00
51.2600	Unemployment Insurance	3.82	16.15	.00	50.00
51.2700	Workers' Compensation	(15.85)	2,083.61	2,360.00	3,000.00
51.2900	Other Employee Benefits	75.44	57.06	545.00	50.00
<i>Employee Benefits Totals</i>		\$39,300.80	\$37,947.53	\$41,601.00	\$83,100.00
<i>Personal services and employee benefits Totals</i>		\$114,345.96	\$121,260.18	\$121,432.00	\$196,600.00
<i>Purchased / contracted services</i>					
<i>Purchased Professional and Technical Services</i>					
52.1200	Professional	17,946.12	33,625.00	18,000.00	18,000.00
52.1300	Technical	11,718.50	21,322.50	17,000.00	17,000.00
<i>Purchased Professional and Technical Services Totals</i>		\$29,664.62	\$54,947.50	\$35,000.00	\$35,000.00
<i>Purchased Property Services</i>					
52.2200	Repairs and Maintenance	19,766.66	5,606.19	40,000.00	40,000.00
<i>Purchased Property Services Totals</i>		\$19,766.66	\$5,606.19	\$40,000.00	\$40,000.00
<i>Other Purchased Services</i>					
52.3100	Insurance, Other Than Employee Benefits	5,703.42	4,451.85	5,944.00	1,010.00
52.3200	Communications	3,197.44	2,674.20	3,000.00	3,000.00
52.3300	Advertising	40.00	30.00	200.00	200.00
52.3400	Printing and Binding	.00	.00	100.00	100.00
52.3500	Travel	.00	.00	1,000.00	1,000.00
52.3600	Dues and Fees	65.00	.00	1,000.00	1,000.00
52.3700	Education and Training	.00	.00	1,500.00	1,500.00
52.3850	Contract Labor	.00	.00	1,000.00	1,000.00

# CITY OF FAYETTEVILLE

<i>Other Purchased Services Totals</i>		\$9,005.86	\$7,156.05	\$13,744.00	\$8,810.00
<i>Purchased / contracted services Totals</i>		\$58,437.14	\$67,709.74	\$88,744.00	\$83,810.00
<i>Supplies</i>					
<i>Supplies</i>					
53.1100	General Supplies and Materials	13,885.82	7,300.64	15,000.00	15,000.00
53.1230	Energy - Electricity	74,891.17	69,997.68	72,000.00	72,000.00
53.1270	Energy - Gasoline/Diesel	2,099.94	1,059.29	1,800.00	1,800.00
53.1400	Books and Periodicals	.00	.00	100.00	100.00
53.1510	Inventory Purchased for Resale Water	656,223.96	712,485.44	660,000.00	660,000.00
53.1700	Other Supplies	.00	557.97	1,000.00	1,000.00
<i>Supplies Totals</i>		\$747,100.89	\$791,401.02	\$749,900.00	\$749,900.00
<i>Supplies Totals</i>		\$747,100.89	\$791,401.02	\$749,900.00	\$749,900.00
<i>Capital Outlay</i>					
<i>Machinery and Equipment</i>					
54.2200	Vehicles	.00	.00	27,000.00	.00
<i>Machinery and Equipment Totals</i>		\$0.00	\$0.00	\$27,000.00	\$0.00
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$27,000.00	\$0.00
<i>Depreciation and amortization</i>					
<i>Depreciation</i>					
56.1000	Depreciation Expense	507,484.90	424,464.76	539,105.00	539,105.00
<i>Depreciation Totals</i>		\$507,484.90	\$424,464.76	\$539,105.00	\$539,105.00
<i>Depreciation and amortization Totals</i>		\$507,484.90	\$424,464.76	\$539,105.00	\$539,105.00
<i>Debt Service</i>					
<i>Principal</i>					
58.1200	Capital Lease - Principal	.00	.00	376,950.00	376,950.00
<i>Principal Totals</i>		\$0.00	\$0.00	\$376,950.00	\$376,950.00
<i>Interest</i>					
58.2100	Bonds - Interest	101,607.45	415,098.57	.00	.00
<i>Interest Totals</i>		\$101,607.45	\$415,098.57	\$0.00	\$0.00
<i>Insurance Cost</i>					
58.4000	Issuance Cost	(3,047.81)	(8,676.02)	.00	.00
<i>Insurance Cost Totals</i>		(\$3,047.81)	(\$8,676.02)	\$0.00	\$0.00
<i>Debt Service Totals</i>		\$98,559.64	\$406,422.55	\$376,950.00	\$376,950.00
Department <b>44300 - Treatment</b> Totals		\$1,525,928.53	\$1,811,258.25	\$1,903,131.00	\$1,946,365.00
Department <b>44400 - Distribution</b>					
<i>Personal services and employee benefits</i>					
<i>Salaries and Wages</i>					
51.1100	Regular Employees	169,846.94	196,216.12	194,220.00	245,000.00
51.1300	Overtime	145.28	424.68	410.00	3,000.00
<i>Salaries and Wages Totals</i>		\$169,992.22	\$196,640.80	\$194,630.00	\$248,000.00



# CITY OF FAYETTEVILLE

## Employee Benefits

51.2100	Group Insurance	48,093.46	48,480.72	50,532.00	87,000.00
51.2200	Social Security (FICA) Contributions	12,672.75	13,913.65	14,858.00	19,000.00
51.2400	Retirement Contributions	26,709.11	33,536.39	31,107.00	48,000.00
51.2600	Unemployment Insurance	26.61	131.77	51.00	150.00
51.2700	Workers' Compensation	8,336.06	4,994.32	9,199.00	6,000.00
51.2900	Other Employee Benefits	569.97	424.56	1,400.00	150.00

### Employee Benefits Totals

\$96,407.96	\$101,481.41	\$107,147.00	\$160,300.00
-------------	--------------	--------------	--------------

### Personal services and employee benefits Totals

\$266,400.18	\$298,122.21	\$301,777.00	\$408,300.00
--------------	--------------	--------------	--------------

## Purchased / contracted services

### Purchased Professional and Technical Services

52.1200	Professional	1,104.68	.00	128,000.00	128,000.00
52.1300	Technical	285.00	90.00	800.00	800.00
52.2110	Disposal	.00	.00	500.00	500.00

### Purchased Professional and Technical Services Totals

\$1,389.68	\$90.00	\$129,300.00	\$129,300.00
------------	---------	--------------	--------------

### Purchased Property Services

52.2200	Repairs and Maintenance	33,405.34	60,720.90	75,000.00	75,000.00
52.2320	Rental of Equipment and Vehicles	.00	.00	1,500.00	1,500.00

### Purchased Property Services Totals

\$33,405.34	\$60,720.90	\$76,500.00	\$76,500.00
-------------	-------------	-------------	-------------

### Other Purchased Services

52.3100	Insurance, Other Than Employee Benefits	8,203.42	5,122.83	5,944.00	1,565.00
52.3200	Communications	4,140.35	2,304.74	4,000.00	4,000.00
52.3300	Advertising	.00	.00	200.00	200.00
52.3400	Printing and Binding	.00	.00	200.00	200.00
52.3500	Travel	.00	.00	500.00	500.00
52.3600	Dues and Fees	2,129.94	2,030.83	4,900.00	4,900.00
52.3700	Education and Training	828.43	70.00	2,000.00	2,000.00
52.3850	Contract Labor	162.98	166.23	500.00	500.00

### Other Purchased Services Totals

\$15,465.12	\$9,694.63	\$18,244.00	\$13,865.00
-------------	------------	-------------	-------------

### Purchased / contracted services Totals

\$50,260.14	\$70,505.53	\$224,044.00	\$219,665.00
-------------	-------------	--------------	--------------

## Supplies

### Supplies

53.1100	General Supplies and Materials	152,383.62	128,639.37	130,000.00	130,000.00
53.1210	Energy - Water / Sewer	24.68	.00	400.00	400.00
53.1230	Energy - Electricity	9,710.71	8,042.04	10,650.00	10,650.00
53.1270	Energy - Gasoline/Diesel	12,417.12	7,486.73	14,000.00	14,000.00
53.1700	Other Supplies	2,685.45	7,973.42	500.00	500.00

### Supplies Totals

\$177,221.58	\$152,141.56	\$155,550.00	\$155,550.00
--------------	--------------	--------------	--------------

### Supplies Totals

\$177,221.58	\$152,141.56	\$155,550.00	\$155,550.00
--------------	--------------	--------------	--------------

## Capital Outlay

# CITY OF FAYETTEVILLE

Machinery and Equipment					
54.2200	Vehicles	.00	.00	77,000.00	52,000.00
Machinery and Equipment Totals		\$0.00	\$0.00	\$77,000.00	\$52,000.00
Capital Outlay Totals		\$0.00	\$0.00	\$77,000.00	\$52,000.00
Department 44400 - Distribution Totals		\$493,881.90	\$520,769.30	\$758,371.00	\$835,515.00
Department 72000 - Inspection					
Personal services and employee benefits					
Salaries and Wages					
51.1100	Regular Employees	.76	.00	.00	.00
Salaries and Wages Totals		\$0.76	\$0.00	\$0.00	\$0.00
Employee Benefits					
51.2200	Social Security (FICA) Contributions	.27	.00	.00	.00
Employee Benefits Totals		\$0.27	\$0.00	\$0.00	\$0.00
Personal services and employee benefits Totals		\$1.03	\$0.00	\$0.00	\$0.00
Department 72000 - Inspection Totals		\$1.03	\$0.00	\$0.00	\$0.00
Department 90000 - Other Financing Uses					
Personal services and employee benefits					
Salaries and Wages					
51.1100	Regular Employees	.00	.00	.00	40,450.00
Salaries and Wages Totals		\$0.00	\$0.00	\$0.00	\$40,450.00
Employee Benefits					
51.2100	Group Insurance	.00	.00	.00	40,000.00
51.2400	Retirement Contributions	(54,352.00)	.00	.00	.00
Employee Benefits Totals		(\$54,352.00)	\$0.00	\$0.00	\$40,000.00
Personal services and employee benefits Totals		(\$54,352.00)	\$0.00	\$0.00	\$80,450.00
Other Financing Uses					
Interfund transfers out					
61.1002	Transfer out to General Fund	.00	.00	.00	34,961.00
Interfund transfers out Totals		\$0.00	\$0.00	\$0.00	\$34,961.00
Other Financing Uses Totals		\$0.00	\$0.00	\$0.00	\$34,961.00
Department 90000 - Other Financing Uses Totals		(\$54,352.00)	\$0.00	\$0.00	\$115,411.00
Fund	505 - Water and Sewer Fund Totals	\$6,014,384.79	\$6,073,980.46	\$7,826,070.00	\$8,132,570.00
Net Grand Totals		\$6,014,384.79	\$6,073,980.46	\$7,826,070.00	\$8,132,570.00

# CITY OF FAYETTEVILLE

## SOLID WASTE FUND

The Solid Waste budget for fiscal year 2018 is \$689,850, with no net increase. This budgeted amount represents an increase of 0% over fiscal year 2017.

## Summary of Revenues

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>540 - Solid Waste Fund</b>				
Department	<b>00000 - Undesignated</b>				
	<i>Other Financing Sources</i>				
	<i>Interfund transfer in</i>				
39.1103	Operating Transfer In - Water & Sewer Fund	.00	18,577.31	.00	.00
	<i>Interfund transfer in Totals</i>	\$0.00	\$18,577.31	\$0.00	\$0.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$18,577.31	\$0.00	\$0.00
	Department <b>00000 - Undesignated Totals</b>	\$0.00	\$18,577.31	\$0.00	\$0.00
Department	<b>45200 - Solid Waste Collection</b>				
	<i>Charges for Services</i>				
	<i>Utilities &amp; Enterprise</i>				
34.4110	Refuse Collection Charge	658,727.53	618,169.95	689,850.00	689,850.00
	<i>Utilities &amp; Enterprise Totals</i>	\$658,727.53	\$618,169.95	\$689,850.00	\$689,850.00
	<i>Charges for Services Totals</i>	\$658,727.53	\$618,169.95	\$689,850.00	\$689,850.00
	Department <b>45200 - Solid Waste Collection Totals</b>	\$658,727.53	\$618,169.95	\$689,850.00	\$689,850.00
	Fund <b>540 - Solid Waste Fund Totals</b>	\$658,727.53	\$636,747.26	\$689,850.00	\$689,850.00
	Net Grand Totals	\$658,727.53	\$636,747.26	\$689,850.00	\$689,850.00

## Summary of Expenditures

Account	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 Board
Fund	<b>540 - Solid Waste Fund</b>				
Department	<b>45200 - Solid Waste Collection</b>				
	<i>Purchased / contracted services</i>				
	<i>Other Purchased Services</i>				
52.3850	Contract Labor	662,473.42	631,886.54	689,850.00	689,850.00
	<i>Other Purchased Services Totals</i>	\$662,473.42	\$631,886.54	\$689,850.00	\$689,850.00
	<i>Purchased / contracted services Totals</i>	\$662,473.42	\$631,886.54	\$689,850.00	\$689,850.00
	Department <b>45200 - Solid Waste Collection Totals</b>	\$662,473.42	\$631,886.54	\$689,850.00	\$689,850.00
	Fund <b>540 - Solid Waste Fund Totals</b>	\$662,473.42	\$631,886.54	\$689,850.00	\$689,850.00

---

# CITY OF FAYETTEVILLE

---

Net Grand Totals	\$662,473.42	\$631,886.54	\$689,850.00	\$689,850.00
------------------	--------------	--------------	--------------	--------------

# CITY OF FAYETTEVILLE

## **SECTION V: DEBT SUMMARY**

The purpose and use of debt to fund the City's capital needs and the process of issuance of the City's debt obligations. The debt policy is intended to assist in maintaining the City's ability to incur debt and other long-term obligations at favorable interest rates and to repay debt responsibly without impairing other resources. Responsible issuance of debt for capital needs provides an investment in our community and makes these capital expenditures affordable to current users while allowing capital costs to be more equitably distributed to both current and future users.

### **General Long-Term Debt**

City of Fayetteville GLTDAG July 31, 2016							
Description	WP Ref.	Adjusted Balance 7/31/2015	Additions	Deletions	Adjusted Balance 7/31/2016	Interest	
DDA Notes Payable		670,723.53	0.00	57,083.90	613,639.63	25,739.83	
DDA Revenue Bonds		1,600,000.00	0.00	215,000.00	1,385,000.00	37,163.25	
BB&T Government Finance (Vehicles)		292,918.79	768,055.00	162,314.73	898,659.06	15,184.09	
CERTIFICATES OF PARTICIPATION		2,805,000.00	0.00	205,000.00	2,600,000.00	61,211.63	
		5,368,642.32	388,760.00	560,649.48	5,497,298.69	72,634.89	
COMPENSATED ABSENCES		455,220.00	532,359.22	452,250.47	535,328.75	0.00	
TOTAL GLTDAG		5,823,862.32	876,110.00	983,148.48	6,032,627.44	72,634.89	
<b>PY</b> T/A to prior year workpapers. <b>A</b> In lieu of confirmation, M&J agreed the COPS interest and principal payments to disbursement per the respective bank statement.							

# CITY OF FAYETTEVILLE

## DDA General Long-Term Debt

City of Fayetteville DDA - GLTDAG July 31, 2016							
Description	WP Reference	Adjusted Balance 07/31/15	Additions	Deletions	Refunded	Adjusted Balance 07/31/16	Interest
<b>NOTES PAYABLE</b>							
Development Authority Note - BB&T		348,173.06	0.00	34,710.30		313,462.76	14,077.04
Development Authority Note - Georgia Cities Foundation		188,820.77	0.00	14,808.18		174,012.59	6,909.22
Development Authority Note - Regions (101 S Glynn St)		135,406.08	0.00	7,114.33		128,291.75	6,207.66
Total Notes Payable		672,399.91	0.00	56,632.81		615,767.10	27,193.92
<b>BONDS</b>							
DDA Revenue Refunding Bond		1,600,000.00	0.00	205,000.00		1,395,000.00	42,392.25
							42,392.25
		2,272,399.91	0.00	261,632.81		2,010,767.10	69,586.17

## WS Bonds Payable

City of Fayetteville - Bonds Payable - July 31, 2016											
	Balance 7/31/15	Additions	Deletions	Balance 7/31/16		Accrued Interest 7/31/15	Additions	Deletions	Accrued Interest 7/31/16		Current Maturity
<b>REVENUE BONDS</b>											
\$9,870,000 2010 W&S Revenue Bonds	9,815,000.00 PY	0.00	60,000.00	9,755,000.00	confirmed and reconciled	104,749.69 PY	416,448.76	417,311.26	103,887.19		60,000.00
			5007.000	5007.000			#	5007.000	5006.011		5006.020
\$6,750,000 2013A W&S Revenue Bonds	6,750,000.00	0.00	0.00	6,750,000.00	confirmed and reconciled	52,120.75 PY	208,483.00	208,483.00	52,120.75		-
			5007.000	5007.000				5007.000	5006.011		5006.020
\$2,635,000 2013B W&S Revenue Bonds	2,045,000.00	0.00	640,000.00	1,405,000.00	confirmed and reconciled	10,272.00 PY	34,687.50	37,887.50	7,072.00		655,000.00
			5007.000	5007.000				5007.000	5006.011		5006.020
	18,610,000.00	0.00	700,000.00	17,910,000.00		167,142.44	659,619.26	663,681.76	163,079.94	F	700,000.00
									(166,729.94)	IMM	
									(3,650.00)	0202.505	
			Total O/S Debt	0.00	Sum of A						
			Current	715,000.00	A				(34,687.50)	0202.505	
				0202.505					(208,483.00)	0202.505	
			Long Term-2003	9,695,000.00	A				(416,448.76)	0202.505	
				0202.505					-659,619.26		
			Long Term-2010	6,750,000.00	A				670,282.75	IMM	
				0202.505							
			Long Term-2013	750,000.00	A						
				0202.505							

# Calculated by M&J.  
PY Agreed to prior year workpapers.  
IMM Immaterial difference

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

---

# CITY OF FAYETTEVILLE

---

## OUR MISSION

The City of Fayetteville is dedicated to enhancing the quality of life by preserving our past and protecting our future through a collective community partnership. By balancing responsible growth with core values, we embrace a sense of membership, communication and supports.

## SERVICE TO COMMUNITY

The City Council by state statute is the entity having primary responsibility to establish the general framework under which the government can meet the needs of the community by creating policies and instituting law.

## STRATEGIC PRIORITIES

### Quality of Life

- Enhance the quality of life of current and future residents in the most fiscally responsible manner.

### Community Safety

- Maintain and enhance the public safety and welfare of the community by committing appropriate resources to police, fire, streets, recreation, water and sewer, and associated support services.

### Economic Development

- Preserve our historic and cultural heritage and encourage revitalization/ redevelopment of the downtown through the support of economic development and main street initiatives.

### Growth Management

- Maintain a sustainable growth policy that retains the character of each respective neighborhood while ensuring that it promotes quality development in concert with our economic development strategy.

### Superior Services

- Provide a responsive and open government that promotes effective communication and cooperation with citizens as well as public and private entities.
- Continue to strive for excellent customer service and to maximize the City's principal resource (the staff).



---

# CITY OF FAYETTEVILLE

---

## **Performance Measures**

City of Fayetteville performance measures are designed to keep the public informed by providing metrics data related to long-term community legacy goals. Many of the metrics will be updated with new data annually as the data becomes available; however, some data is updated on a less frequent basis.

It is hoped that the metrics data will help City leaders and the community tell if the City is meeting its commitments and achieving its goals.

---

# CITY OF FAYETTEVILLE

---

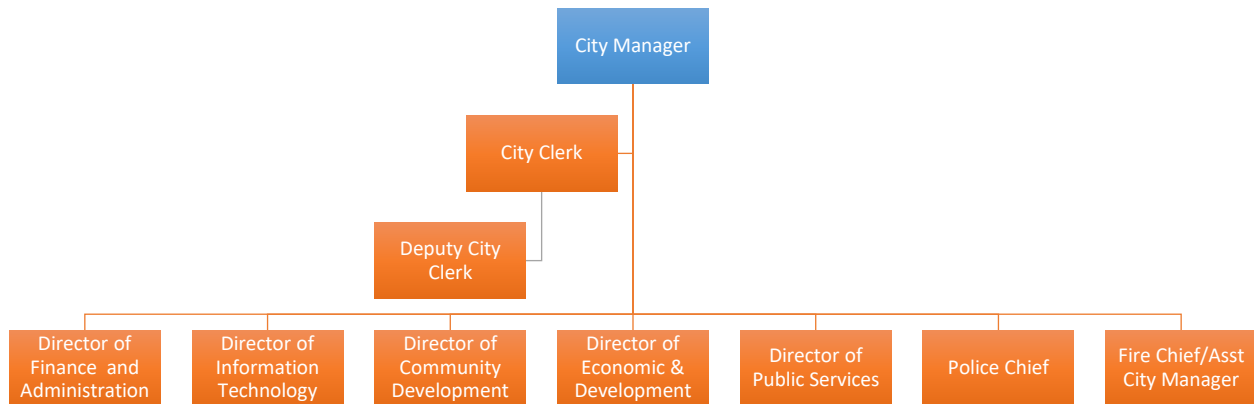


---

# CITY OF FAYETTEVILLE

---

## ADIMINSTRATION ORG CHART



---

# CITY OF FAYETTEVILLE

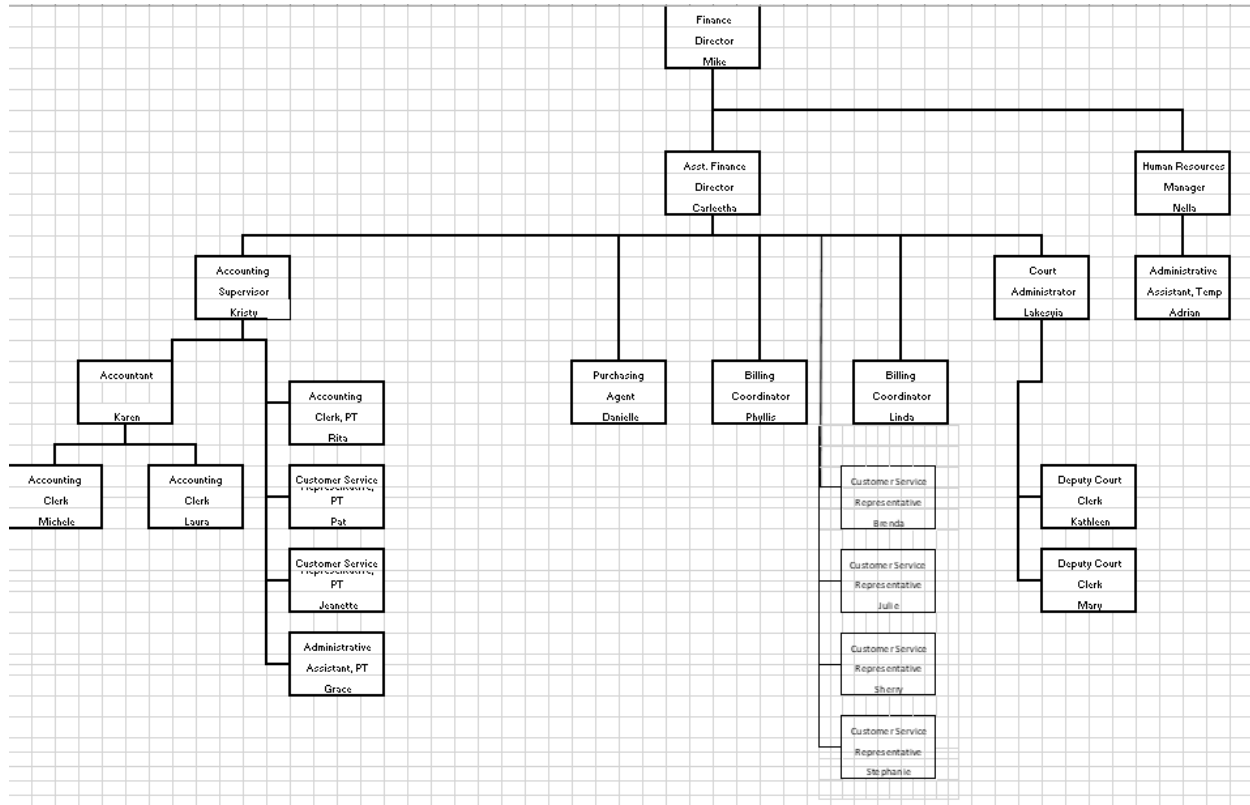
---

## FINANCE DEPARTMENT



# CITY OF FAYETTEVILLE

## FINANCE DEPARTMENT ORGANIZATION CHART FY2017 – FY2018



# CITY OF FAYETTEVILLE

## Finance Department

### Our Mission

The Finance Department mission is to provide quality service to all customers at the highest achievable levels of customer satisfaction through the continuing progress and contribution of its employees. To provide the citizen-customer with the state of the art financial management, financial reporting, and cost effective acquisition of goods and services for the City government consistent with local, state and federal laws and governmental accounting and regulatory requirements. To provide excellence service and to work as a team with other departments in achieving the City's mission.

### Service to Community

The Finance Department administers the financial affairs of the City of Fayetteville under the direction of the Finance Director. This encompasses investing all City funds; maintaining accounting and financial records; billing and collecting; maintaining an encumbrance system for purchasing; processing accounts payable each week; preparing biweekly payrolls; preparation of the Comprehensive Annual Financial Report; issuance of and collections related business licenses; issuance of and collections related to Water and Sewer accounts.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Est.	FY18 Target
		Issue Business Licenses within 5 days of completed application/renewal.	% Business Licenses Issued within 5 days	100%	100%	100%	100%
		Issue Utility Billing accounts within 3 days of completed application.	% Utility Billing accounts Issued within 3 days	100%	100%	98%	100%
			# of outstanding AP Checks annually based on a calendar year	3	1	2	1
			Average # of payables checks weekly	77	87	80	81
			# of o/s PR checks based on calendar yr.	3	2	1	1
				3349	3943	3744	4020
				26	26	26	26
<u>Manage the Resources</u>	Maintain Fiscal Strength	Produce and distribute a monthly Financial Statement by the 15 <sup>th</sup> of each month.	% of times monthly financial statements completed by the 15 <sup>th</sup> of each month	100%	100%	100%	100%

# CITY OF FAYETTEVILLE

<b><u>Manage the Resources</u></b>	Maintain Fiscal Strength	Receive Certificate of Excellence in Financial Reporting (CAFR) from the Government Finance Officers Association (GFOA) Award Annually.	The consecutive # of years recognized for Excellence in Financial Reporting – CAFR Award	20	21	22	23
		Received Distinguished Budget Presentation from the Government Finance Officers Association (GFOA) Award Annually.	The consecutive # of years recognized for the Distinguished Budget Presentation – Budget Award	10	11	12	13
		Receive < 2 Financial Statement Findings & Response comments by Independent Auditors each year.	# of Financial Statement Findings & Response comments given by Independent Auditors annually.				
			# of times Payroll Bank Statement reconciled by the 15 <sup>th</sup> of the month	12	12	12	12
			# of times Operating Bank Statement reconciled by the 15 <sup>th</sup> of the month	12	12	12	12
			# of Business Licenses issued in a year	236			
			Business License collection rate was greater than or equal to 95%	100%	100%	100%	100%
			# of Utility Billing accounts billed in a year	103,049	102,918	103,500	103,500
			Utility Billing collection rate was greater than or equal to 90%	100%	100%	100%	100%
<b><u>Develop the Workforce</u></b>	Develop a Skilled and Diverse Workforce	Provide on-going classes, seminars or conferences to ensure best practices, legal compliance and promote growth.	% of employees that have attended at least one class, seminar or conference within the fiscal year	7	10	10	16
		Provide cross-training.	% of employees that completed some cross-training	100%	100%	100%	100%

# CITY OF FAYETTEVILLE

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### Priorities & New Initiatives:

New priorities for FY2016 will be converting data to implement LOGOS Finance Software System for FY2017.

Finance Department continues to focus on cross training, which is crucial to the finance department along with redirecting/balancing the workload within the department. As many functions and processes in the finance department are deadline oriented they must be performed daily, weekly and monthly regardless of time off, holidays or vacancies. This will allow for some flexibility within the department for staff to attend training and conferences in order to maintain certifications and comply with the ever-changing financial reporting requirements and also encourage and support staff development.

### Challenges:

The current financial software is antiquated and no longer provides effective methods to deliver data in a timely manner.

With the growing and continued increase in volume, workload and additional responsibilities along with additional reporting requirements, the ability for finance to meet deadlines or expectations and maintain quality will be challenging without the need for additional staff.

### FINANCE AUTHORIZED POSITIONS

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
34	Director of Finance and Administrative Services	1	1	1	1
31	Asst. Director of Finance and Administration	1	1	1	1
28	City Clerk	1	1	2	2
28	Human Resources Manager	1	1	1	1
24	Accounting Supervisor	1	1	1	1
18	Billing Coordinator	1	1	1.5	1.5
19	Accountant I	0	0	1	1
19	Purchasing Agent	0	0	1	1
19	Lead Customer Service Representative	0	0	1	1
17	Administrative Assistant	1	1	0	0
17	Accounting Clerk	3	3	3	2.5
15	Customer Service Representative	3	3	3	4
11	Cashier/Receptionist	1	1	0	0
	<b>Full-Time Department Total:</b>	<b>14</b>	<b>14</b>	<b>16.5</b>	<b>17</b>



---

# CITY OF FAYETTEVILLE

---

## Human Resources Department

### **Our Mission**

It is the mission of the human resources department to provide effective human resources management by developing and implementing policies, programs and services that contribute to the attainment of the City of Fayetteville and employee goals by:

- Properly balancing the needs of the employees and the needs of the City.
- Ensuring a diverse workforce in a safe and discrimination/harassment free environment by maintaining compliance with employment laws and government regulations, providing management and employee training, and developing policies and procedures.
- Providing training and development in areas of: effective leadership and career development of employees, employment law and government regulation, and litigation avoidance.
- Hiring the most qualified employees by: pre-planning staffing needs, ensuring an effective internal interview process, identify the best and most cost effective recruitment sources, and conducting thorough reference checks.
- Retaining our valued employees by: assuring effective leadership qualities in our manager; providing competitive wages and benefits; furnishing technical, interpersonal and career development training and coaching; conducting exit interviews and supplying relevant feedback to management; and enhancing two-way communication between employees and management.

### **Service to Community**

The Human Resources Department handles the personnel issue of the City of Fayetteville under the direction of the Finance Director. This encompasses employment; maintaining personnel and other records related to the employees; employee insurance benefits; workers' compensation rights and benefits; property and liability insurance claims; retirement benefits; training and development; family medical leave act; accounts payable for insurance benefits and other payments to other agencies for employee related payroll deducted debts, such as, child support recovery and chapter 13 repayment.

# CITY OF FAYETTEVILLE

## Performance Measures

Perspective	City Goals	Department Objectives	Performance Measures	Actual July-15	Actual July-16	Actual July – 17	Target 2018
			# of New Hires	31	22	17	12
			% of new hires successfully completing introductory period	84%	86%	95%	95%
			Average # Employees	143	148	175	180
			Current # Employees (FT)	117	123	147	150
			Current # Employees (PT)	26	25	28	30

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### New Initiatives:

Human Resources is continuing an effort in making certain that the City and its employees are update-to-date on policy and procedures as well as abiding by them. Human Resources is in the phase of updating not only the personnel manual but also the administrative policies and procedures.

EPIC is also assisting with building a more user-friendly benefit enrollment platform. One that is connected to our new HR and Payroll system.

### Challenges:

Our current challenge is the transition to our new financial software system which contains a module for Human Resources and Payroll.

---

# CITY OF FAYETTEVILLE

---

We continue with challenge to meet the reporting requirements of the Affordable Care Act (ACA). We strongly believe the new software system will greatly assist in this process.

## **HR AUTHORIZED POSITIONS**

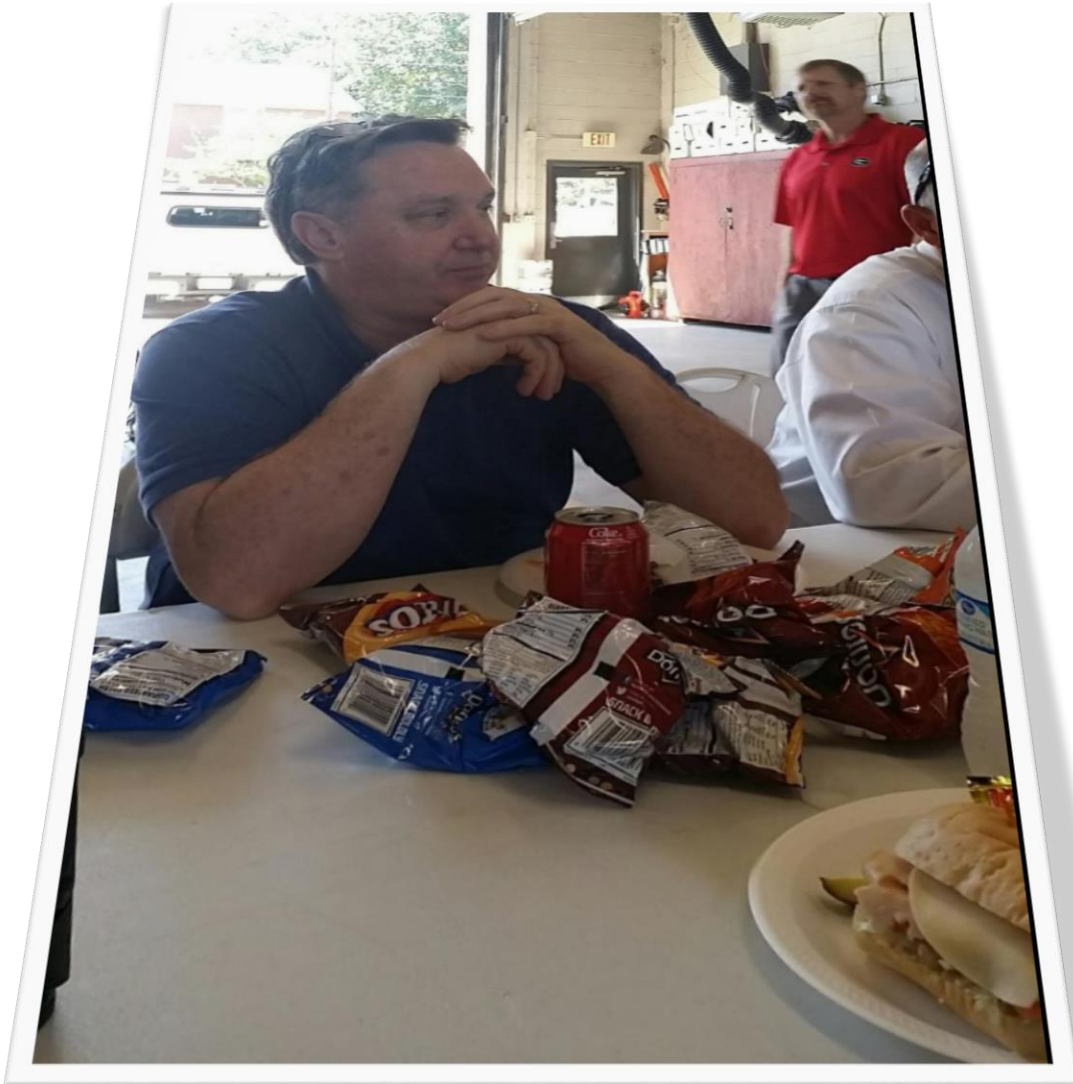
		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>28</b>	Human Resources Manager	1	1	1	1
<b>17</b>	Administrative Assistant	0	.5	.5	1
	<i>Full-Time Department Total:</i>	<b>1</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>

---

# CITY OF FAYETTEVILLE

---

## INFORMATION TECHNOLOGY (RE-BOOT)

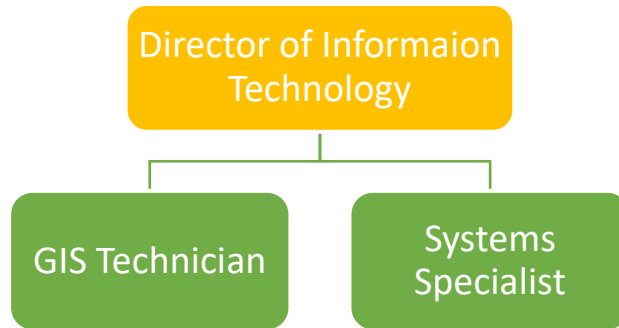


---

# CITY OF FAYETTEVILLE

---

## INFORMATION TECHNOLOGY



# CITY OF FAYETTEVILLE

## Information Technology Department

### **Our Mission**

*The Office of Information Technology will provide the highest quality technology-based services in the most cost-effective manner possible, and to facilitate the City's mission as it applies to our citizens, city departments, and local community!*

### **Service to Community**

To provide the vision, leadership and skills that will enable the City of Fayetteville to use technological innovation to improve customer service to the community. By using information technology to convert raw data into useful information easily accessible to all, we can transform the relationship between government and the community.

### **Performance Measures**

Perspective	City Goals	Department Objective	Performance Measure	FY16 Actual	FY17 Target	FY17 Est.	FY18 Target
		Network Server Availability.	Access to All City Servers	99%	100%	100%	100%
		Network Communication	Network Operations	99%	100%	100%	100%
			Respond to Internal Network Outage within 15 Minutes	100%	100%	100%	100%
			Respond to VPN Outages Within 1 Hour	99%	100%	99%	100%
			# of Users Supported	140	160	170	175
			# Average Number of Help Desk Request Per Month	50	230	150	250

### **Priorities & New Initiatives:**

The Information Technology Department continues to find new ways of empowering its employees with better technology resources to perform essential tasks. The use of more wireless technologies and equipment in the field will improve customer service to our Citizens. This includes Public Safety, Public Services, and Community Development Services.

The City is in the process of upgrading the main technology and police department data center. This includes servers and storage. The newest project for 2017 – 2018, upgrading the City's electronic records management system. This will allow for less paper, better storage space in office

# CITY OF FAYETTEVILLE

file cabinets, better security and access to documents, while maintaining the required retention schedules.

## **Challenges:**

The issues created by the lack of funds for hardware and software replacement during the 5-year recession starting in 2009 have since ended. Now that we are in the recovery stage, the issues are being resolved with proper funding. With this increase in funding the technology department is able to be more proactive. With the addition of newer model PC's installed throughout the city the need for constant troubleshooting and repair has been greatly reduced.

## **IT AUTHORIZED POSITIONS**

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>34</b>	Director of Information Technology	1	1	1	1
<b>26</b>	System Specialist			1	1
<b>22</b>	GIS Analysis I	1	1	1	1
	<i>Full-Time Department Total:</i>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>

---

# CITY OF FAYETTEVILLE

---

## MUNICIPAL COURT



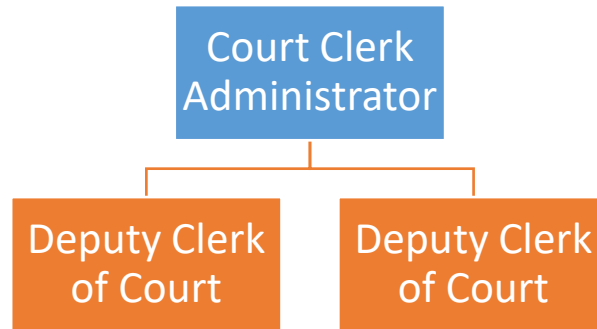


---

# CITY OF FAYETTEVILLE-MUNICIPAL COURT

---

## MUNICIPAL COURT ORG CHART



# CITY OF FAYETTEVILLE

## Municipal Court Department

### **Our Mission**

The Municipal Court of Fayetteville is dedicated to the principle of equal and timely access to justice so that all individuals are treated with integrity, honesty, equality, respect for the rule of law, and the rights of all. The Court uses all staff members in a collaborative effort to operate the court efficiently and effectively while maintaining public trust and confidence.

### **Performance Measures**

Perspective	FY17 Target
<u>Number of Citations Received</u>	4820
<u>Number of Warrants Received</u>	103
<u>Number of Citations Sent to DDS-FTA</u>	114
<u>Number of scheduled Arraignment cases</u>	2165
<u>Scheduled Bench Trials cases</u>	955

### **Big Rocks Priorities & New Initiatives:**

During fiscal year 2017, the Fayetteville Municipal Court undertook many new challenges to include:

- Continue updating our records management system for new files to comply with the court's needs.
- Continue training of staff with required knowledge of court procedures.
- Continue education in jail inmate cost.
- Electronic filing on all cases and dispositions and send to DDS in a timely manner.
- Administrative policy & procedures implemented for court staff.
- Effective July 1 2017: Adhere to new SB 176 and give defendants who missed court 30 days to resolve their case before their driver's license is suspended.
- New Clerks Certification for full-time Deputy Clerk positions.
- Electronic submission of subpoenas to officers.
- Account for all bond money and daily deposits and process in a timely and efficient manner.

# CITY OF FAYETTEVILLE

## Non-Routine or New Items

### Non-Routine or New Items

During the upcoming year, court intends to:

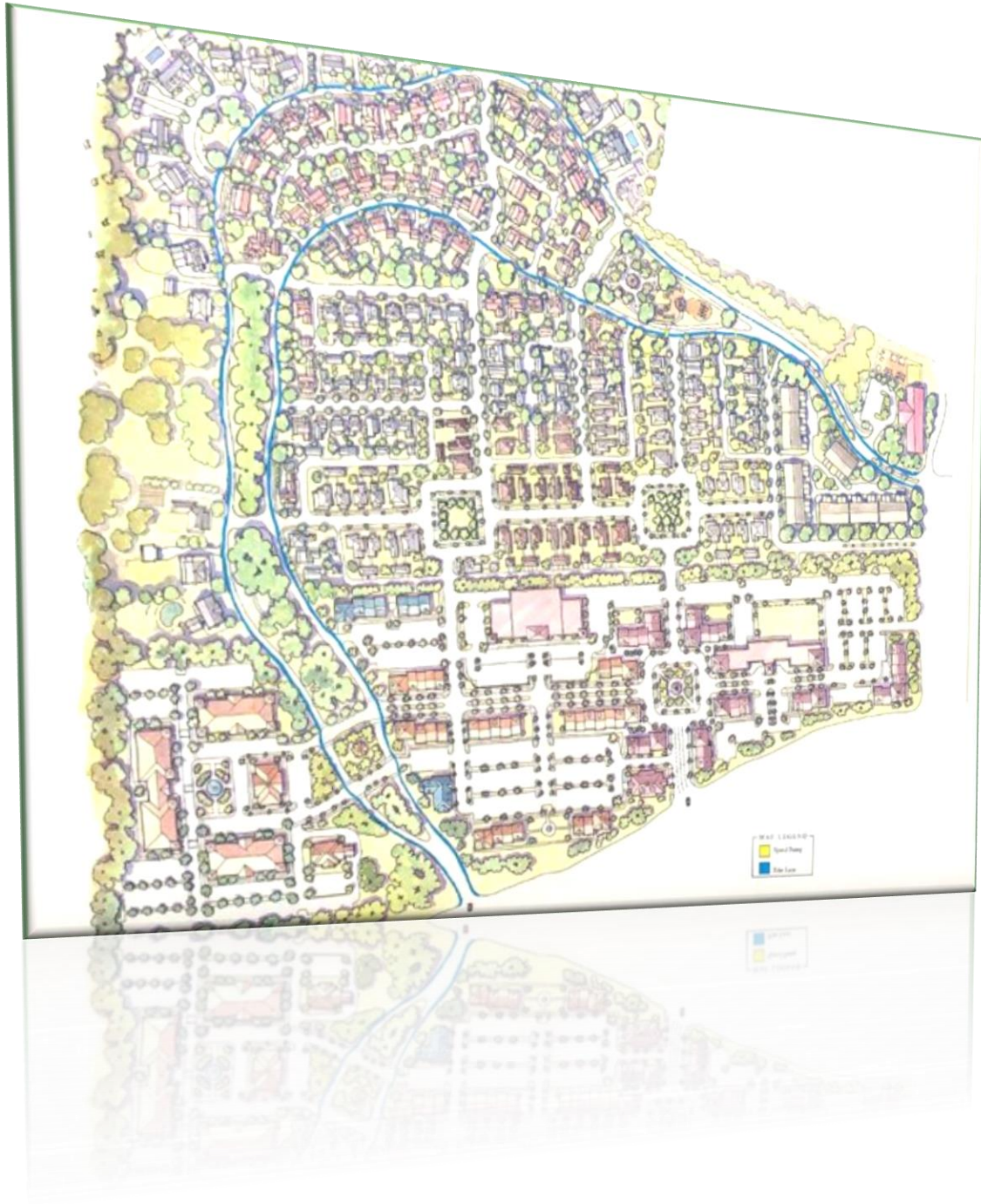
- Continue its efforts of ensuring an efficient court through:
  - Continue updating the computer system for dispositions.
  - Maintaining a vigilant watch of the length of time inmates are held for the City by Fayette County Sheriff's Department.
  - Attend trainings for legal updates.
  - Translate plea form from English to Spanish.
- Continue to put into practice New Administrative Policies & Procedures for Court staff

## MUNICIPAL COURT AUTHORIZED POSITIONS

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>26</b>	Court Administrator	1	1	1	1
<b>15</b>	Deputy Clerk of Court	2	2	2	2
	<i>Full-Time Department Total:</i>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# CITY OF FAYETTEVILLE

## COMMUNITY DEVELOPMENT

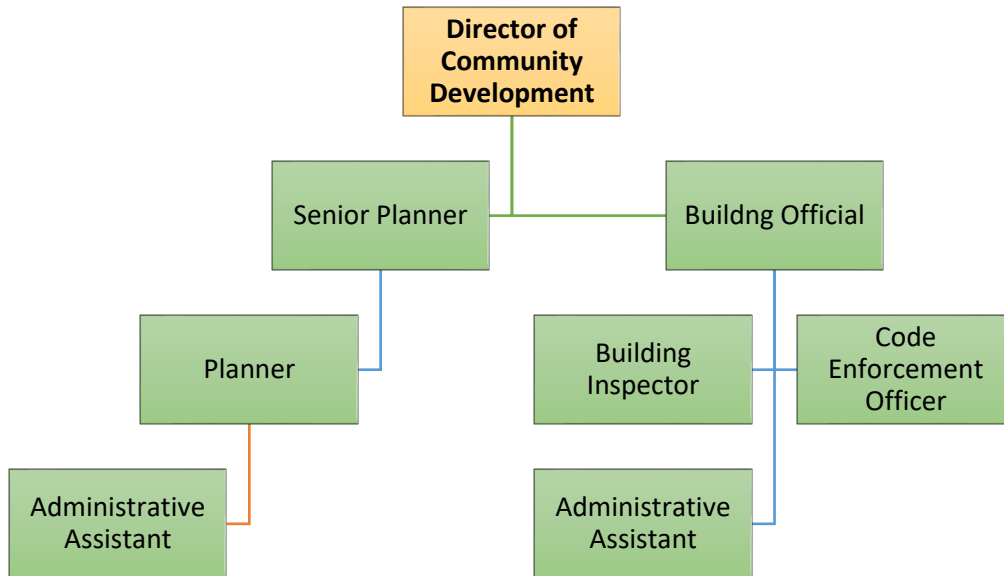


---

# CITY OF FAYETTEVILLE

---

## COMMUNITY DEVELOPMENT ORG CHART



# CITY OF FAYETTEVILLE

## Planning & Zoning Department

### Our Mission

The City of Fayetteville Planning & Zoning department seeks to maintain and improve the overall quality of life for all citizens of the City of Fayetteville by promoting sustainable development, encouraging a stable and enduring economic base, providing for the safety, health and education and preserving the natural, cultural and historic assets of the City of Fayetteville.

### Service to Community

The City of Fayetteville Planning & Zoning Department serves the community by coordinating the development and implementation of the City of Fayetteville's Comprehensive Plan and guiding new development towards the goals of that plan. We occasionally initiate special area studies to help refine goals in specific areas of the City. We assist the City's elected body by providing the necessary land use, economic, environmental and social data upon which to base effective governmental decision resulting in orderly growth and development and a high quality of life for present and future citizens.

We serve the building community as well with an expeditious review process, and respond to all inquiries in a timely manner. Our well-trained staff works diligently to achieve a well-designed, planned and quality community in accordance with the City's adopted ordinances, resolutions and policies.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Est.	FY18 Target
			Average staff time to process Development Plans	25	30	30	30
			...to process Annexation applications	60	60	60	60
			...to process Rezoning applications	30	45	45	45
			...to process Sign permits	4	5	5	5
			Development Plans processed	10	13	15	15
			Annexation applications processed	6	0	2	2
			Rezoning applications processed	4	6	5	5

# CITY OF FAYETTEVILLE

			Sign Permits processed	175	160	170	175
--	--	--	------------------------	-----	-----	-----	-----

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **New Initiatives:**

The department is reviewing and guiding large scale development projects proposed in the West Fayetteville Area, specifically the Pinewood Forrest project. Sign ordinance reform to comply with new federal statutes, and a master plan for the Downtown District.

The City has recently adopted a new Comprehensive Plan and wishes to have a UDO to reflect the new vision and principles contained in the Comprehensive Plan. The purpose of this project is to review and rewrite the Unified Development Ordinance (UDO) for the City of Fayetteville, Georgia. The UDO will replace the City of Fayetteville Zoning Ordinance (Chapter 94), Subdivision Regulations (Chapter 78), part of the Streets and Sidewalks Ordinance (Sections 74-31 through 74-60), and Environment (Chapter 42).

### **Challenges:**

Most of the departmental work has been to process the incoming plan reviews, which makes it difficult to work on longer term planning projects. Minimal staff also is a factor in being able to process the entire workload. The City's recent engagement with the consulting firm will help to alleviate some of this.

The potential for increased development plan review in the City's newly-annexed West area could put a further strain on existing resources if development interest rises.

### **P&Z AUTHORIZED POSITIONS**

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>33</b>	Director of Community Development	1	1	1	1
<b>23</b>	Senior Planner	0	0	1	1
<b>20</b>	Planner	1	1	1	1
	Administrative Assistant				1
	<i>Full-Time Department Total:</i>	2	2	3	4



---

# CITY OF FAYETTEVILLE

---

## Economic Development



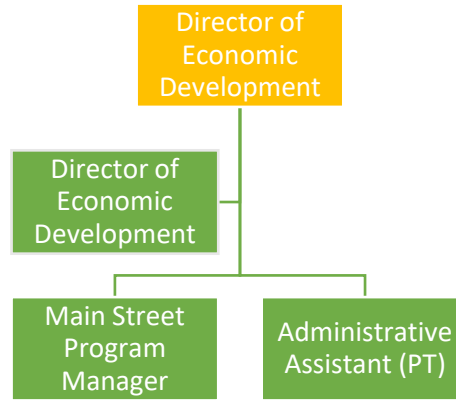


---

# CITY OF FAYETTEVILLE

---

## Economic Development Org Chart



# CITY OF FAYETTEVILLE

## Main Street/DDA Departments

### Our Mission

To market and preserve Fayetteville's downtown district through historical preservation and revitalization efforts by creating a synergy between business, government and the citizens of the community. The mission of the Fayetteville Downtown Development Authority is to revitalize, enhance and stimulate economic development in the City of Fayetteville, with an emphasis on maintaining the historical integrity and charm in the downtown district.

### Service to Community

Fayetteville Main Street uses the patented Main Street Four-Point Approach to support preservation-based revitalization of our historic downtown.

1. Organization
2. Promotion
3. Design
4. Economic Restructuring

Through these efforts, we serve the community by seeking to reestablish the downtown area as the historical and cultural center of the county, thus creating a vibrant, thriving destination where culture, history and commerce coexist.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Est.	FY18 Target
		Increase Attendance and Sponsorship Activity at Amphitheater	# of Amphitheater Rentals	6	8	8	8
			# of Depot/Gazebo Rentals	202	208	210	220
			# of Events	26	28	27	27
			# Sponsors	37	33	36	40
			# Attendees Series	6000	6000	6500	6500

---

# CITY OF FAYETTEVILLE

---

			# of Businesses opened in MS	46	35	57	50
			Jobs Created in MS	67	69	92	80
			\$Taste of Fayette	22,600	13,000	15,750	15,000
			\$Market Days	7200	7200	4800	5000
			Depot/Gazebo Rental Income	28,500	28,000	33,500	35,000
			Amphitheater Rental Income	6800	7400	2800	4000
			Golf Tournament Revenue	14,000	12,000	14,200	0
			Merchandise Sales (MS& Tourism)	4900	2200	1350	2000

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **New Initiatives and Challenges:**

The department relies heavily on volunteer participation to help implement the many community events that are planned annually. New initiatives are only planned when the volunteer resources can provide most of the planning and implementation, with staff in a supporting role. Thankfully, the department is well-funded and able to pay for expenses generated from these activities and events.

This year, MSTA reinvested in its 15-year old amphitheater with additional lawn seating and general long-term maintenance projects totaling over \$65,000. Additional enhancements are planned for FY18. The City's new Economic Development Director position was also funded in part by MSTA and we added the Downtown Development Director position as well.

---

# CITY OF FAYETTEVILLE

---

**MSTA AUTHORIZED POSITIONS**

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>34</b>	Director of Economic Development	0	0	2	2
<b>33</b>	Director of Community Development	1	1	0	0
<b>24</b>	Main Street Program Manager	1	1	1	1
<b>17</b>	Administrative Assistant	0	0	0.5	0.5
	<b><i>Full-Time Department Total:</i></b>	<b>2</b>	<b>2</b>	<b>3.5</b>	<b>3.5</b>

---

# CITY OF FAYETTEVILLE

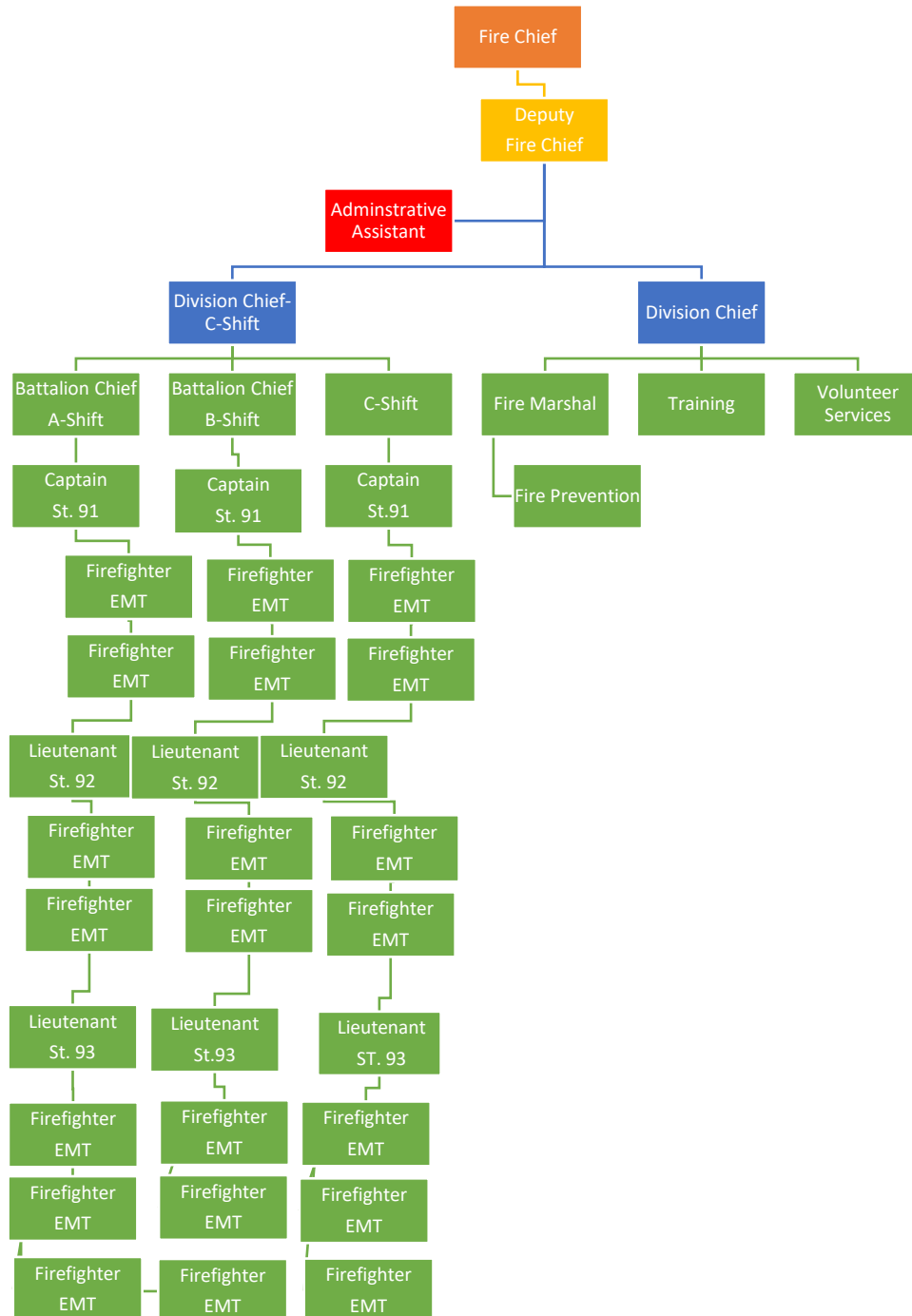
---

## PUBLIC SAFETY



# CITY OF FAYETTEVILLE

## FIRE DEPARTMENT ORG CHART



# CITY OF FAYETTEVILLE

## Fire Department

### Our Mission

The City of Fayetteville Fire Department is a proactive organization dedicated to the preservation of life and property from the ravages of fire and natural or technological disasters. This is accomplished through hazard mitigation, public education, planning and response activities.

### Service to Community

The City of Fayetteville Fire Department responds to emergency incidents including fires, emergency medical calls, motor vehicle and other accidents, rescue calls, bomb threats or detonations, severe weather and flooding emergencies, and hazardous materials emergencies as a member of the Fayette County Multi-Jurisdictional Hazardous Materials Response Team. Our Volunteer Services personnel provide redundancy to our response system through response to emergency incidents, stand-by at stations or assisting at special events or work details.

Fire department personnel perform numerous prevention and public relations functions which include annual pre-fire plan updates and fire safety inspections on all businesses, annual hydrant maintenance, emergency management functions, fire safety and other specialty programs, construction plan reviews, station tours, blood pressure screenings, and distribution of smoke detectors. The department further collaborates with other local public safety agencies on other special public service projects throughout the year.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Target
		Maintain industry standards for fire protection	I.S.O. Insurance Rating	4	3	3	2
		Maintain readiness for response	Number of Emergency Calls	2,901	2,889	3,237	3,300
		Provide for a rapid deployment of resources	Average response time for fire calls	3:47	3:39	3:32	3:30
		Provide for a rapid deployment of resources	Average response time for medical calls	3:47	3:39	3:32	3:30
		Provide for a rapid deployment of resources	% of Calls with a response time <5 minutes	74.3%	82.9%	87.4%	90%
			Hydrants maintained	1,287	1,287	1,304	1,400
			Pre-Fire plans completed	1,114	911	1,099	1,250
			Business inspections completed	1,453	1,280	1,969	2,000
			Plan reviews completed	113	103	144	150
			Fire Safety contacts	2,646	4,140	3,843	4,500

# CITY OF FAYETTEVILLE

	Deliver Efficient Services	Educate the Public Educate the workforce	Training Hours Completed	9,966	7,843	9,360	9,500
--	----------------------------	---	--------------------------	-------	-------	-------	-------

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **Priorities & New Initiatives:**

The Fire Department continues to focus on developing adequate response capabilities, particularly as development on the west side of Fayetteville continues to grow. Our priorities in FY 2018 will be the construction of a new fire station, the hiring and training of an additional 12 firefighters, and the addition of apparatus and equipment to meet this growing demand for services.

### **Challenges:**

Training is a constant challenge during any intensive growth period. We have several people that are learning new positions in the organization. The addition of full-time resources in our training department is a positive improvement.

### **Non-Routine or New Items**

Non-Routine or New Items
The construction of Fire Station 93 and associated apparatus and personnel

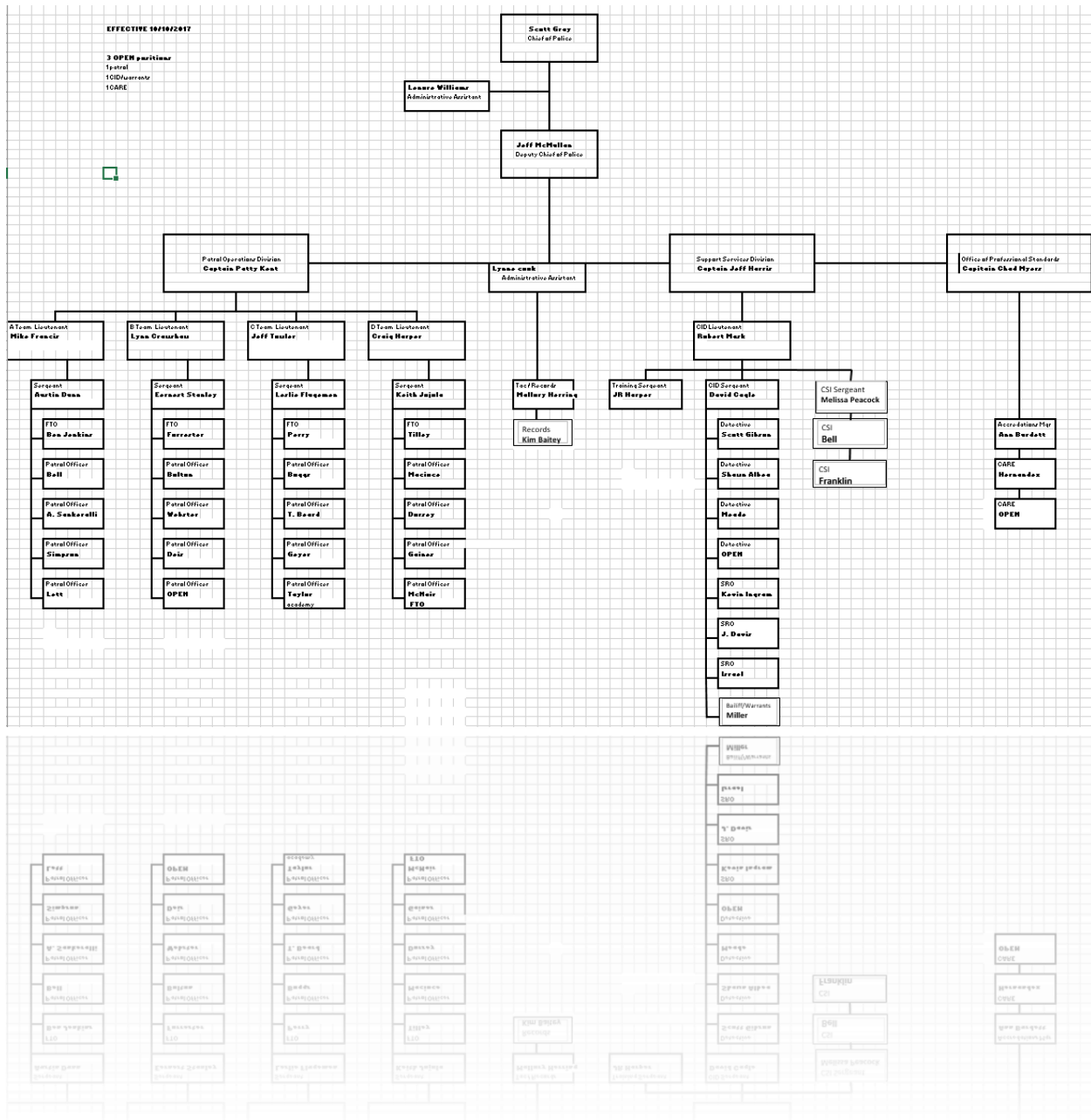
## **FIRE AUTHORIZED POSITIONS**

		2015 Actuals	2016 Actuals	2017 Actuals	2018 Forecast Budget
35	Fire Chief/Assistant City Manager	1	1	1	1
31	Deputy Fire Chief	1	1	1	1
29	Division Chief	0	0	2	2
27	Battalion Chief/Fire Marshal	5	5	3	3
25	Fire Captain	0	0	4	4
24	Fire Lieutenant	9	9	6	6
22	Firefighters	21	21	21	33
15	Administrative Assistant	1	1	1	1
	<i>Full-Time Department Total:</i>	<b>38</b>	<b>38</b>	<b>39</b>	<b>51</b>



# CITY OF FAYETTEVILLE

## POLICE DEPARTMENT ORG CHART



---

# CITY OF FAYETTEVILLE

---

## Police Department

### **Our Mission**

The men and women of the Fayetteville Police Department are committed to protecting life, property, and the constitutional guarantees of all citizens. With community partnership as our foundation, we are entrusted to enhance the quality of life, seek solutions to community problems, and foster a sense of peace and security for all people within our city. We will honor the trust placed in us by holding ourselves to the highest standards of professional police conduct.

### **Service to Community**

The Police Department is organized to provide dedicated and specialized areas of law enforcement services to our citizens. The administration of the police department works closely with members of city hall and the other city departments to coordinate law enforcement concerns and activities with the services they provide in effort to provide the most efficient and highest level of customer service to our citizens.

# CITY OF FAYETTEVILLE

## **Performance Measures**

Perspective	City Goals	Department Objectives	Performance Measure	FY15 Actual	FY16 Actual	FY17 Estimate	FY18 Target
<b>Service the Community</b>	Deliver Quality Services	Provide efficient police response to calls for service	Number of Dispatched Calls for service	10267	10319	10457	10581
<b>Crime Statistics by Fiscal Year</b>	Maintain and enhance public safety	Utilize Proactive means to prevent crime and successfully prosecute offenders	% of crimes by arrest (National Avg. 47.2%)	54%	51%	51%	51%
			Number of Arrest	1040	1080	1102	1133
		Proactive Traffic Enforcement to reduce injuries and DUIs	# of traffic stops	7845	8041	9123	10365
			# of DUIs	117	135	180	180
			# of traffic citations and warnings	5861	6230	6990	7592

## **CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST**

### **Priorities & New Initiatives:**

New priorities for FY2018 will be implementing Fleet upgrades to the departments aging fleet. This will be part of a multi-year plan to address the needs in crime scene, patrol and criminal investigations. New initiatives will include video and body worn camera upgrades to a cloud based system. The property and evidence storage and processing will also be upgraded to fit the increased demands of the department.

The Police Department continues to focus on cross training, and eliminating one person from holding all the keys or access. Redundancy in training and specialization will be addressed this year for key positions including records management and other software systems.

The Police Department will focus on developing a strategic plan to address service coverage for the city as we continue to grow and develop. Key issues will be on additional personnel and equipment and organizational structure.

### **Challenges:**

The ability to adequately forecast service delivery needs for the West Fayetteville area while maintaining the current quality of service for the rest of the city. It is imperative to increase staffing levels to provide proper service delivery while maintaining appropriate fiscal management. New housing continues to develop in the area.

With the growing and continued increase in volume, workload and additional responsibilities along with additional reporting requirements, the ability for the department to meet deadlines or expectations and maintain quality will be challenging without the need for additional sworn and civilian staff.

# CITY OF FAYETTEVILLE

## Non-Routine or New Items

### Non-Routine or New Items

Body Worn Cameras – upgrade current cameras with a better battery life and storage.  
 Aging police building is now requiring maintenance and repairs above the budgeted O&M.  
 One year into new records management system, will conduct analysis to define benefits of system.  
 New Radars to replace aging or inoperable units.

## POLICE AUTHORIZED POSITIONS

		2015	2016	2017	2018
		Actual	Actual	Actual	Forecast Budget
<b>34</b>	Director of Police Services (Chief of Police)	1	1	1	1
<b>31</b>	Deputy Police Chief	0	0	1	1
<b>29</b>	Police Captain	1	1	3	3
<b>27</b>	Police Lieutenant	6	5	5	5
<b>26</b>	Systems Specialist	1	1	1	1
<b>24</b>	Police Sergeant	8	8	7	7
<b>22</b>	Accreditation Manager	0	1	1	1
<b>22</b>	Master Police Officer	7	8	5	4
<b>21</b>	Police Officer III/CSI	1	1	3	3
<b>20</b>	Police Officer II	22	22	24	28
<b>19</b>	Police Officer I	0	0	0	0
<b>17</b>	Administrative Assistant	1	1	2	2
<b>16</b>	TAC / Records Clerk	1	1	1	1
<b>15</b>	Admin Clerk – Records	0	0	1	2
	<b><i>Full-Time Department Total:</i></b>	<b>49</b>	<b>51</b>	<b>55</b>	<b>59</b>

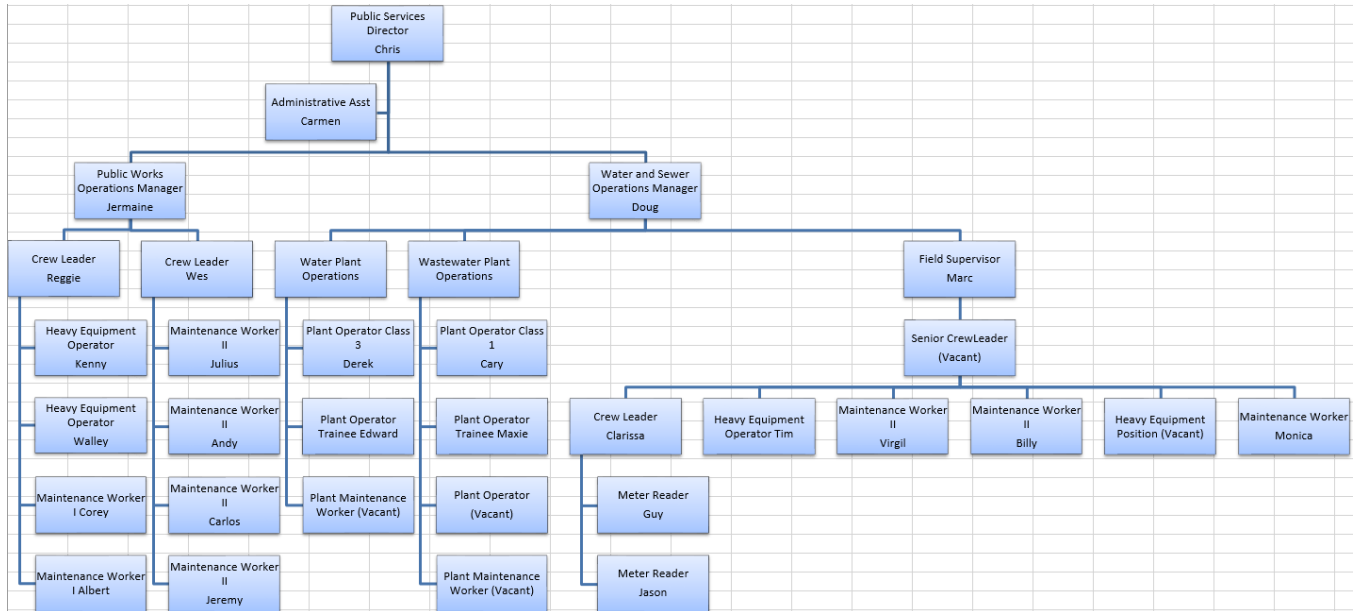
# CITY OF FAYETTEVILLE

## PUBLIC SERVICES



# CITY OF FAYETTEVILLE

## PUBLIC SERVICES ORG CHART



# CITY OF FAYETTEVILLE

## Public Services

### Our Mission

Public Services are responsible for the coordination of the departments and activities affecting construction and maintenance of public and private utilities and infrastructure.

### Service to Community

Public Services include the following:

- Public Works Department
- Water and Sewer Department
- Solid Waste
- Transportation and Construction Management
- SPLOST Program
- Stormwater
- Flood and Flood Insurance Information

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY16 Actual	FY17 Target	FY17 Est.	FY18 Target
		Maintain industry standards for stormwater	I.S.O. Insurance Rating	7	7	7	7
		Maintain compliance with NPDES permit	Annual Report Acceptance by EPD	Yes	Yes	Yes	Anticipated

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### Challenges:

As City residents desire additional services from Public Services we face staffing shortfalls in providing those requested services. Such services will need to be addressed by creating a Parks and Recreation department or division.

---

# CITY OF FAYETTEVILLE

---

## **PUBLIC SERVICES AUTHORIZED POSITIONS**

		2015 Actuals	2016 Actuals	2017 Estimated	2018 Forecast Budget
<b>33</b>	Public Services Director	1	1	1	1
<b>17</b>	Administrative Assistant	0	0	1	1
	<i><b>Full-Time Department Total:</b></i>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>

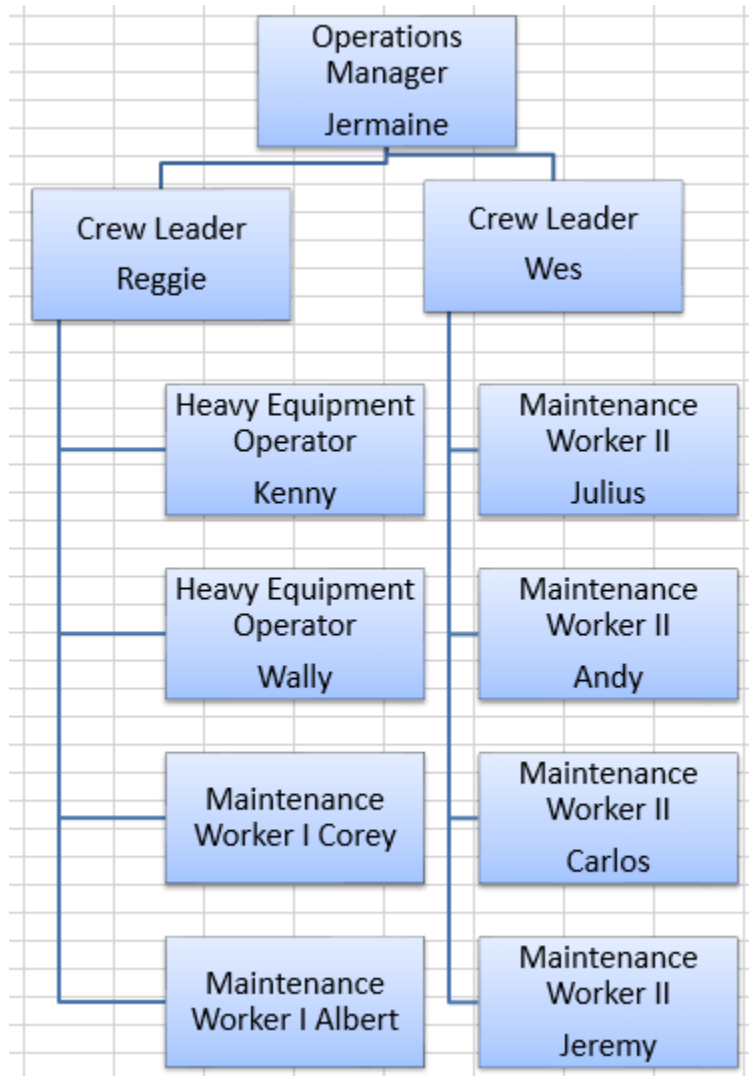


---

# CITY OF FAYETTEVILLE

---

## PUBLIC WORKS



# CITY OF FAYETTEVILLE

## Public Works Department

### Our Mission

The City of Fayetteville Public Works mission is to provide safe passage of road ways and sidewalks:

- Mowing of all City right of ways
- All sidewalk maintenance and repairs
- Median landscapes
- Provide service for Mainstreet events
- Amphitheater lawn care and maintenance
- Lawn care for all City owned buildings
- Street drainage and repairs on City right of way
- Sign maintenance and repairs
- Parks in the City (4 parks)
- Cart path maintenance

### Service to Community

The City of Fayetteville Public Works Department provides the maintenance of the roadways, sidewalks and the public aspects of the drainage system under the City's jurisdiction. We maintain the landscaped medians of the highways, cut grass on the shoulder of many roads, replace traffic control and street name signs on public streets to help keep Fayetteville a safe and attractive city.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY16 Actual	FY17 Target	FY17 Est.	FY18 Target
<u>Serve the Community</u>	Deliver Effective Services	Help Maintain industry standards for stormwater	I.S.O. Insurance Rating	7	7	7	7
			Number of work orders issued	850	825	823	860
			Number of potholes repaired	10	20	15	30
			Miles of r/w mowed	410	489	490	490

# CITY OF FAYETTEVILLE

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### New Initiatives:

New priorities for FY2018 will be to work on the SPLOST paving projects to move forward with the SPLOST program.

Community participation through community Clean-up days is being implemented to help staff with litter pickup throughout the City.

### Challenges:

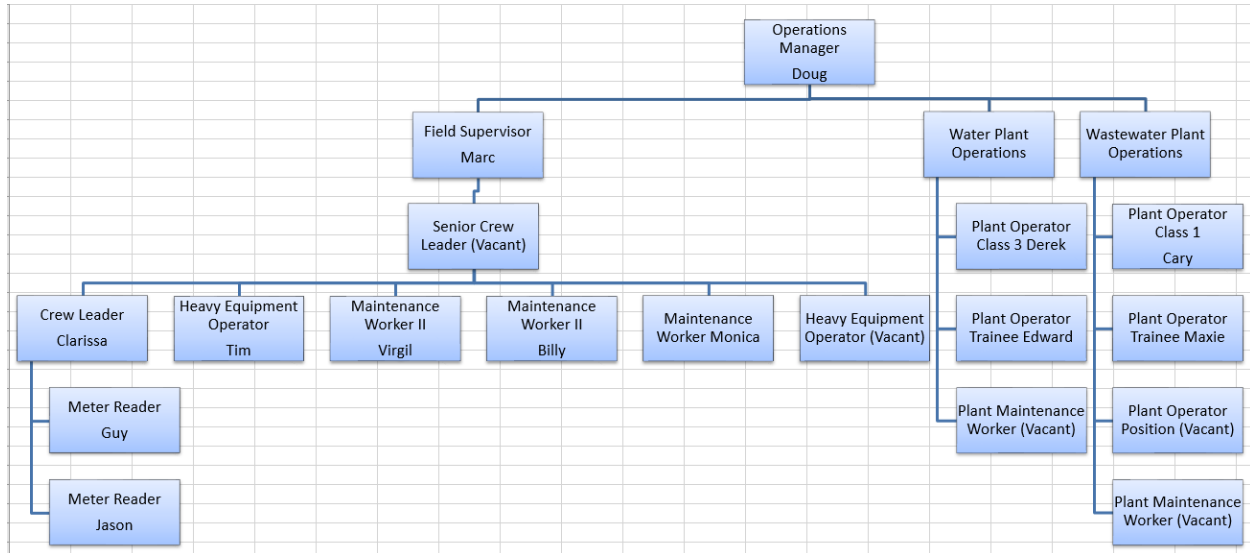
With the growing and continued increase in the City limits workload and additional responsibilities the department's the ability for to meet deadlines or expectations and maintain quality will be challenging without the need for additional staff.

## PUBLIC WORKS AUTHORIZED POSITIONS

		2016 Actuals	2017 Actuals	2017 Estimated	2018 Forecast Budget
<b>28</b>	Public Works Operations Manager	1	1	1	1
<b>18</b>	Maintenance Crew Leader	1	1	1	1
<b>15</b>	Heavy Equipment Operator	2	2	2	2
<b>28</b>	Maintenance Worker 2	6	6	6	8
<b>24</b>	Maintenance Worker 1	0	0	2	0
	<b><i>Full-Time Department Total:</i></b>	<b>10</b>	<b>10</b>	<b>12</b>	<b>12</b>

# CITY OF FAYETTEVILLE

## WATER AND SEWER DEPARTMENT



# CITY OF FAYETTEVILLE

## Water and Sewer Department

### Our Mission

The City of Fayetteville Water and Sewer Departments mission is to supply water to the City of Fayetteville residents for potable and fire-fighting uses and to treat and to dispose of the wastewater generated by the City of Fayetteville as per regulations set forth by all state and federal agencies.

### Service to Community

The City of Fayetteville Water and Sewer Department provides water and wastewater treatment and disposal for City residents within the City's jurisdiction. The Water and Sewer Department manages all resources needed to operate and maintain the water and sewer systems. The City's water system is comprised of 108 miles of pipeline. The City's sewer system is comprised of 130 miles of pipeline and the operation of 26 pump stations.

### Performance Measures

Perspective	City Goals	Department Objective	Performance Measure	FY16 Actual	FY17 Target	FY17 Est.	FY18 Target
		Treat and dispose of wastewater per federal and state guidelines	Treatment of wastewater without consent order from EPD	0	0	0	0
		Number of gallons treated at wastewater plant	MG treated at plant	905 MG	890 MG	874 MG	900 MG
		Treatment of water per federal and state guidelines	Treatment of water without consent order from EPD	0	0	0	0
		Number of gallons processed at the water plant	MG processed at plant	287 MG	270 MG	265 MG	281 MG
			% of times monthly Utility Locates met objective	100	100	100	100
			# of WO's processed	4430	4860	4868	4900
				4425	4855	4863	4895
				99	99	99	99

# CITY OF FAYETTEVILLE

## CONDITIONS AFFECTING SERVICE LEVELS, PERFORMANCE AND COST

### New Initiatives:

New priorities for FY2018 will be the completion of the Yusifji well project and the engineering of Wastewater Plant Upgrade project as part of the SPLOST program.

The Water and Sewer Department will also be continuing to upgrade the SCADA controls for our pump station sites as well as the change-out of radio units that have gone bad due to age on our meter radios.

### Challenges:

The current rate structure is set at a rate that makes it challenging to maintain current operation levels. We are continuing to evaluate a rate structure analysis to determine desired rates for our services

## WATER AND SEWER AUTHORIZED POSITIONS

		2016 Actuals	2017 Actuals	2017 Estimated	2018 Forecast Budget
<b>28</b>	Water and Sewer Operations Manager	1	1	1	1
<b>24</b>	Field Operations Supervisor	1	1	1	1
<b>22</b>	Wastewater Plant Operator Class 1	3	2.5	1.5	3
<b>20</b>	Senior Crew Leader	0	1	1	0
<b>18</b>	Water Plant Operator Class 3	1	1	1	2
<b>18</b>	Maintenance Crew Leader	2	2	2	1
<b>16</b>	Wastewater Plant Trainee	0	0	0	1
<b>15</b>	Heavy Equipment Operator	1	1	1	1
<b>14</b>	Maintenance Worker II	2	2	2	4
<b>12</b>	Meter Reader	2	2	2	2
	<b>Full-Time Department Total:</b>	<b>13</b>	<b>12.5</b>	<b>11.5</b>	<b>16</b>

---

# CITY OF FAYETTEVILLE

---



This page intentionally left blank

---

# GLOSSARY

---

**Accounting System** – The total set of records and procedures which are used to record, classify and report information on the financial statements and operations of an entity.

**Accrual Basis of Accounting** – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**Ad Valorem Property Taxes** – Taxes levied on an assessed valuation (40% of market value) of real and personal property, based on a valuation as of January 1 and a millage rate set by the City Council.

**Appropriation** – An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of government resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

**Asset** – All the property such as cash, inventory and receivables that is owned by a business or government and may be applied to cover liabilities.

**Audit** – An examination of evidence, including records, facilities, inventories, systems, etc., to discover or verify desired information

**Bond** – A written promise to pay a sum of money on a specific date at a specified interest rate as authorized by ordinance and detailed in the bond document. Bonds are primarily used to finance capital projects.

**Budget** – A financial plan for a specific period of time that matches all planned revenues and expenditures with various City services.

**Budget Adjustment** – A legal procedure utilized by City staff to revise a budget appropriation. City staff has the authorization to adjust line item expenditures within a departmental budget but the City Council must approve any increase in the total budget for a department.

**Budget Calendar** – The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the budget.

**Budget Document** – The instrument used by the City Manager to present a comprehensive financial plan to the City Council.

**Budget Message** – A general discussion of the proposed budget presented in writing as a supplement to the budget document usually included in the transmittal letter. The transmittal letter explains the principal budget issues against the background of financial experience in recent years and presents recommendations made to the City Manager.

**Budget Ordinance** – The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**Budget Transfer** – Amount transferred from one fund account to another

**Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping



---

# GLOSSARY

---

expenditures within limitations of available appropriations and available revenues.

**Capital Asset** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget** – A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of a complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

**Capital Improvement Program (CIP)** – a multi-year plan used to identify needed capital projects and coordinate their timing and methods of financing.

**Capital Improvement Project** – An item in excess of \$5,000 for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the City.

**Capital Outlay** – Includes outlays which results in the acquisition of or addition to fixed assets. The item must have a cost greater than \$5,000 and have a useful life greater than three (3) years.

**Capital Projects Fund** – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Cash Basis** – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**Certificate of Deposit (CD)** – A time deposit with a specific maturity evidenced by a certificate. Large denomination certificates of deposit are typically negotiable as to maturity and yield.

**Collateral** – Value of securities pledged to a specific amount or investment as supplemental security to the credit of the issuer or the broker. Collateral can be of a specific nature and priced at par or market value.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

**Debt Limit** – A maximum amount of debt that may be legally incurred. A debt limit usually only applies to general obligation debt and is most often expressed as a percentage of the taxable value of property in a jurisdiction.

**Debt Service Fund** – A fund used to account of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions which may be required to accumulate monies for the future retirement of bonds.

**Deficit** – The excess of liabilities of a fund over its assets; the excess of expenditures over revenues during an accounting period.

---

# GLOSSARY

---

**Department** – A major administrative unit of the City with overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation Expense** – Depreciation of capital assets within the various enterprise funds.

**Designated, Unreserved Fund Balance** – Management’s intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government.

**Division** – An administrative segment of the City, which indicates management responsibilities for an operation or a group of related activities within a functional area. Divisions are the basic units of the budget upon which departments are composed.

**Downtown Development Authority (DDA)** – A separate component unit of the City established to assist with commercial development.

**Employee Benefits** – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government’s share of costs for Social Security and the various pensions, medical, and life insurance plans.

**Encumbrance** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**Enterprise Fund** – A governmental accounting fund in which the services

provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses.

**Exempt, Exemption, Non-Exempt** – Amounts determined by State Law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment.

**Expenditure** – Decrease in net financial resources. Expenditures include current operating expenses requiring the present and future use of net current assets, debt service, capital outlays and intergovernmental grants, entitlement and shared revenues.

**Expenses** – Outflows or incurrences of liabilities from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity’s ongoing major or general operations.

**Fayette County Board of Commissioners** – A policy making, publicly elected board that oversees the County government.

**Fayette County Board of Education (FCBOE)** – A policy making board that oversees the Fayette County school system.

**Fees** – A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include user charges, building permits, etc.

**Federal Emergency Management Agency (FEMA)** – An agency of the Department of Homeland Security is tasked with responding

---

# GLOSSARY

---

to, planning for, recovering from and mitigating against disasters.

**Fiscal Policy** – The City government’s policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year** – The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Fayetteville has specified August 1 to July 31 as its fiscal year.

**Fixed Asset** – Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery and furniture.

**Function** – A major class of grouping of tasks directed toward a common goal – such as executive, financial and administrative, and other general government. For the purposes utilized in budgetary analysis these categories were established by the State of Georgia and financial reports must be grouped according to those established functions.

**Fund** – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, measurement of

different objectives, and to facilitate management control.

**Fund Balance** – Refers to the excess of current assets over current liabilities.

**Fund Equity (Enterprise Fund)** – the non-capital portion of the fund’s net assets.

**FT/PT** – Full-time/part-time

**Fund Classifications** – One of the three categories (governmental, proprietary, and fiduciary) used to classify funds.

**Fund Type** – One of the eleven classifications into which all individual funds can be categorized. Governmental Fund types include the general fund, special revenue funds, debt service funds, capital funds, and permanent funds. Proprietary fund types include enterprise funds, and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund** – The general fund is one of the five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**General Government Function** – These services are provided by the Legislative and

---

# GLOSSARY

---

Administrative branches in the management of governmental affairs.

**General Obligation (G.O.)** – Bonds sold to raise revenue for long-term capital financing needs. These bonds which pledge the full faith and credit of the City must be approved by voter referendum. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

**General Sales and Use Tax** – A percentage tax imposed upon the sale or consumption of goods and/or services.

**Government Finance Officers Association (GFOA)** – An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP (Generally Accepted Accounting Principles) for state and local government since its inception and sponsors the Distinguished Budget Awards Program and the Certificate of Achievement for Excellence in Financial Reporting Program.

**Governmental Accounting Standards Board (GASB)** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Grant** – A contribution by a government or other organization to support a particular function or program.

**Hotel/Motel Tax** – Tax levied on every person who rents, leases, or lets for consideration any temporary living quarters/accommodations, within the boundaries of the city limits and established

by ordinance. The tax is used to fund the activities of the Main Street Tourism Fund.

**Impact Fees** – Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

**Infrastructure** – Basic installations and facilities (e.g. roads, bridges) upon which the continuance and growth of a community depend.

**Insurance Premium Tax** – A tax on the gross direct premiums received during the preceding year from policies of fire and casualty insurance issued upon property and business located within the State of Georgia. The tax is distributed based on census population numbers.

**Intangibles** – Tax levied on intangible personal property such as securities, mortgages and cash based on returns filed with the State of Georgia.

**Intergovernmental Revenue** – Revenues received from other governmental entities in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Interest Income** – Revenue earned for the use of idle monies.

**Interfund Transfer** – Contributions and operating transfers of cash made between the various funds of the City.

**Investment** – Securities purchased and held for the production of income in the form of interest, dividends or base payments.

**Lease Purchase** – A method of acquiring high cost equipment or property and

---

# GLOSSARY

---

spreading the payments over a specified period of time.

**Levy** – To impose taxes for the support of government activities

**Liability** – Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date. This term does not include encumbrances.

**Line-Item Budget** – A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.

**Liquidity** – Ease with which a financial instrument can be converted to cash quickly with minimal loss of principal.

**Main Street Tourism Fund (MSTF)** – A non-profit 501 (c) (6) entity, a component unit of the City, established to operate the Villages Amphitheater as well as overseeing tourism events for the City.

**Millage Rate** – The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Mission Statement** – A broad statement of purpose that is derived from organizational and/or community values and goods.

**Modified Accrual Basis** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

**National Pollutant Discharge Elimination System** – A permit program, which controls water pollution by regulating point sources that discharge pollutants into the waters of the United States.

**Objective** – Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific period.

**Operating Budget** – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, travel, fuel and capital outlay.

**Operating Income** – The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues** – Proprietary fund revenues that are directly related to the fund's primary service activity. The consist of user charges for services.

**Operating Transfers** – Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**Ordinance** – A formal legislative enactment by the governing body of a City.

**Organizational Chart** – A chart representing the authority, responsibility, and relationships of divisional and departmental entities within the City organization.

**Other Financing Source** – An increase in current financial resources separate from revenues.

---

# GLOSSARY

---

**Other Financing Uses** – A decrease in current financial resources separate from expenditures.

**Performance Measures** – Specific quantitative and qualitative measures of work performed as an objective of the department or cost center.

**Personnel Services** – Expenditures of gross salaries and wages paid to elected officials and both permanent and temporary employees; and amounts paid on behalf of employees that include social security contributions, Medicare, retirement contributions, health insurance, dental insurance, life insurance, long-term disability, unemployment insurance, and workers' compensation.

**Principal** – The original amount borrowed through a loan, bond issue, or other form of debt.

**Professional Services** – Expenditures made for services performed by persons or firms with specialized skills; services purchased to operate, repair, maintain, and rent property owned by the City; and other purchased services.

**Program Description** – Describes the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be.

**Property Tax** – Revenue generated from the annual levy of taxes on property owner.

**Proprietary Funds** – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two types of proprietary

funds: enterprise funds and internal service funds. The City has no internal service funds.

**Public Safety Function** – This category provides for the citizens of the City of Fayetteville the security and safety of persons and property and includes the departments/divisions of emergency services, fire services, and law enforcement.

**Purchase Order** – A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Receivable** – An asset account reflecting amounts owed from persons or organizations for goods or services provided by the entity. A type of receivable is Accounts Receivable.

**Reserve** – An account used to indicate that a portion of a fund's fund balance is legally restricted for a specific purpose or commitment and is, therefore, not available for general appropriation.

**Revenue** – The term designates an increase to a fund's asset which does not increase a liability, represent a repayment of an expenditure already made, represent a cancellation of certain liabilities or represent an increase in contributed capital.

**Sales Tax** – A general "sales tax" is levied on all merchandise sold on a retail basis by all persons or businesses selling merchandise in the City limits. Monies collected under authorization of this tax are for the use and benefit of the City.

**Special Purpose Local Option Sales Tax (SPLOST)** – A sales tax approved by voter

---

# GLOSSARY

---

referendum used in the City of Fayetteville for transportation projects.

**Special Revenue Fund** – A governmental fund type used to account for proceeds of specific revenue sources (other than from major capital projects) that are legally restricted to expenditure for specified purposes.

**Taxes** – Compulsory charges levied by a government for the purpose of financing the services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit.

**Transportation Function** – The safe and adequate flow of vehicles, travelers and pedestrians is included in this classification

**Workload Indicators** – Used in budgets to show, for example (1) the amount of work accomplished, (2) the efficiency with which tasks were completed, and (3) the effectiveness of a program

**Undesignated, Unreserved Fund Balance** – Available expendable financial resources in a governmental fund that are not the objective of tentative management plans.

**Uniform Accounting System** – The chart of accounts prescribed by the Office of the State Department of Audits that is designed to standardize financial information to facilitate comparison and evaluation reports

**User Fees** – The fees charged for direct receipt of public services

**Vehicle Excise Tax** – Tax levied on every person who rents, leases, or lets for consideration any vehicle

**Yield (Return on Investments)** – The rate of annual income returned on an investment, expressed as a percentage.

**Zero-Based Budget** – An operating, planning and budgeting process which